



CHAPTER 2
OF THE MUNICIPAL CODE
FOR THE VILLAGE OF
SISTER BAY, WISCONSIN
ADMINISTRATION

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4 **ADMINISTRATION**

5 **Sec. 2.1 Elimination of Duplicate Treasurer's Bond**

- 6 (1) The duplicate Treasurer's bond is eliminated, and the Village elects not to require that bond as provided
7 for in Wis. Stats., Sec. 70.67(1)d.
- 8 (2) Pursuant to Wis. Stats., Sec. 70.67(2), if the Village Treasurer fails to pay all state and county taxes to the
9 County Treasurer as required by law, the Village will be obligated to pay those taxes.

10 **Sec. 2.2 Withholding of licenses or permits for unpaid taxes or fees**

11 No license, permit or additional service of any kind, new or renewal, shall be issued by the Village to any
12 applicant if, on the date the application is filed with the Village, the applicant owes the village any real estate
13 taxes, personal property taxes, special assessments, citations or other fees or special charges, or there are
14 alleged violations in dispute or proven to be a Municipal Code violation.

15 **Sec. 2.3 Adoption of Wis. Stats, Sec. 70.47(7)(af)**

16 *This section adopts Wis. Stats., Sec. 70.47(7)(af) by reference.*

17 Income and expense information provided by a property owner to an assessor for the purpose of establishing
18 a valuation for assessment purposes by the "income" method of valuation shall be confidential and not
19 considered a public record that is open to inspection or copying under Wis. Stats., Sec. 19.35(1).

20 **Sec. 2.4 Exceptions**

21 The previously mentioned information may be disclosed under the following circumstances:

- 22 (1) The assessor shall be allowed access to such information in the performance of their duties;
- 23 (2) The Board of Review may review such information when needed, in its opinion, to decide upon a
24 contested assessment;
- 25 (3) Another person or body has the right to review such information due to the intimate relationship to the
26 duties of an office or as set by law;
- 27 (4) The custodian of the records is complying with a Court Order;
- 28 (5) The person providing the income and expense information has contested the assessment at either the
Board of Review level or by filing a claim for excessive assessment under Sec. 74.37, in which case the
base records are open and public.