Sample Ordinance Relating to Confidentiality of
Income and Expenses Provided to Assessor for Assessment Purposes

Ordinance No. _____

The Town/Village Board of the Town/Village of _____,
_____County, does ordain as follows:

1. Adoption.   This ordinance adopts by reference Wis. Statutes Sec. 70.47 (7)(af). Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be confidential and not a public record open to inspection or copying under Sec. 19.35 (1) of Wis. Statutes.

2. Exceptions.   An officer may make disclosure of such information under the following circumstances:
   a. The assessor has access to such information in the performance of his/her duties;
   b. The board of review may review such information when needed, in its opinion, to decide upon a contested assessment;
   c. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law;
   d. The officer is complying with a court order;
   e. The person providing the income and expense information has contested the assessment level at either the board of review or by filing a claim for excessive assessment under Sec. 74.37 , in which case the base records are open and public.

3. Severability.   The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections, or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

4. Effective Date.   This ordinance shall take effect immediately upon passage and posting (or publication) as provided by law.

Adopted this _____ day of _____, 201___.
By the Town/Village Board of the Town/Village of _____.

_____
Town Chairperson/Village President
Attested by:

{This ordinance may be posted within 30 days of adoption in three places in the Town pursuant to Sec. 60.80 of Wis. Statutes and Chapter 985 of Wis. Stats.}

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Town/Village Clerk