

Town of Garfield, Jackson County, Wisconsin : Ordinances

July 7, 2009 Ordinance 2009-01 - Income/Expense Confidentiality-Assessor

TOWN OF GARFIELD ORDINANCE 2009-001
70.47 (7) (af) ORDINANCE RELATING TO CONFIDENTIALITY
OF INCOME AND EXPENSE RECORDS.

STATE OF WISCONSIN
Town of Garfield, Jackson County, WI

SECTION I " TITLE/PURPOSE

This ordinance is entitled the Town of Garfield Ordinance Relating to Confidentiality of Income and Expense Records. The purpose of this ordinance is to provide confidentiality of the records of taxpayers who provide income and expense record information to the town assessor under s. 70.47 (7) (af), Wis. stats., and to exempt that information from being subject to the right of inspection or copying as a public record under s. 19.35 (1), Wis. stats.

SECTION II " AUTHORITY

The town board of the Town of Garfield, Jackson County, Wisconsin, has the specific authority under s. 70.47 (7) (af), Wis. stats., to provide confidentiality to taxpayers of certain income and expense records provided to the town assessor by these taxpayers for purposes of valuation of real property in the town of Garfield, owned by those taxpayers.

SECTION III " ADOPTION OF ORDINANCE

The town board, by this ordinance, adopted on proper notice, with a quorum and a roll call vote by a majority of the town board present and voting, provides for the confidentiality of information regarding income and expenses under s. 70.47 (7) (af), Wis. stats., that is provided to the town assessor and, unless a court determines that the information is inaccurate, the information provided to the assessor is not subject to the right of inspection or copying as a public record under s. 19.35 (1), Wis. stats.

SECTION IV " ADOPTION BY REFERENCE/CONFIDENTIALITY REQUIREMENT

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

SECTION V " EXCEPTIONS TO CONFIDENTIALITY

A town officer in the Town of Garfield may make public disclosure or allow access to information of income and expense information provided by a property owner to the town assessor for the purposes of establishing and valuation for assessment purposes by the income method of valuation in his or her possession as provided below:

- A. The town assessor shall have access to such information in the performance of his or her duties.
- B. The board of review may review the income and expense information when needed, in its opinion, to decide upon a contested assessment.
- C. Any person or body who has the right or whose duty in his or her office is to review such information shall have access to such information.
- D. A town officer who is complying with a court order may release the information in accordance with the court's order.
- E. If the information provided has been determined by a court to be inaccurate, the information is open and public.
- F. If the property owner has provided written approval for public disclosure or limited disclosure to that person, and the town board of the Town of Garfield has approved the disclosure the information is

open and public to the extent approved.

SECTION VI " PENALTY PROVISIONS

Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this ordinance shall, upon conviction, pay a forfeiture of not less than \$_____ nor more than \$_____, plus the applicable surcharges, assessments, and costs for each violation. Each day a violation exists or continues shall be considered a separate offense under this ordinance. In addition, the town board may seek injunctive relief from a court of record to enjoin further violations.

SECTION VII " SEVERABILITY

If any provision of this ordinance of its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance that can be given effect without the invalid provision of application, and to this end, the provisions of this ordinance are severable.

SECTION VIII " EFFECTIVE DATE

This ordinance shall take effect immediately upon publication.

The town clerk shall properly post or publish this ordinance as required under s. 60.80, Wis. stats.

Adopted this _____ day of _____ 20__.