

Chapter 12

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

Section 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.

Section 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.