

# Ordinance # 29

Ordinance relating to confidentiality of income and expense records.

STATE OF WISCONSIN  
Town of Cable  
Bayfield County

## SECTION I – TITLE AND PURPOSE

The title of this ordinance is the Town of Cable 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 Cable, Bayfield 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 those taxpayers for purposes of valuation of real property in the Town of Cable, 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 or copying as a public record under s. 19.35 (1), Wis. stats.

## SECTION IV – ADOPTION REFERENCE AND 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 purpose of the establishing 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 Cable may make public disclosure or allow access to information on income and expense information provided by a property owner to the town assessor for the purpose of establishing 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 the provided income and expense information in the performance of his or her duties.
- B. The board of review may review the provided 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 the provided income and expense information shall have access to the information.
- D. A town officer who is complying with a court order may release the provided income and expense information in accordance with the court's order.
- E. If the provided income and expense information 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 Cable has approved the disclosure the provided income and expense information is open and public to the extent approved.

## SECTION VI – PENALTY PROVISIONS

Any person, partnership, corporation, or at least entity that fails to comply with the provisions of this ordinance shall, upon conviction, pay a forfeiture or not less than \$100.00 nor more than \$1000.00, plus the applicable surcharges, assessments, and costs for each violation. Each day a violation exists or continues constitutes a separate offense under this ordinance. In addition, the town board may seek injunctive relief from a court or record to enjoin further violations.

## SECTION VII – SEVERABILITY

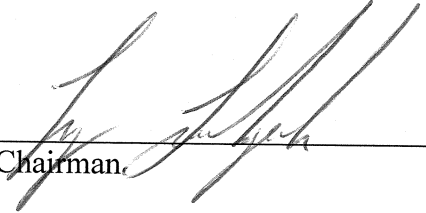
If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance that can be given effect without the invalid provision of application, and to this end, the provisions of this ordinance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

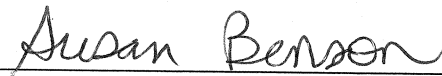
SECTION VIII – EFFECTIVE DATE

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 18<sup>th</sup> day of June 2008.

  
Chairman.

  
Supervisor

  
Supervisor

Attest:   
Town Clerk