

## ORDINANCE #2018-3

## AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE TOWN OF LAND O' LAKES

Whereas, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237; a number of significant changes regarding property tax assessments appeals and Board of Review procedures were enacted; and Whereas, at Section 279(K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

Whereas, Section 70.47(7)(af) Wis. Stat. requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af) , Wis Stats., and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court.

Now Therefore, the Town Board of the Town of Land O' Lakes, Vilas County, Wisconsin, does ordain as follows:

SECTION 1: Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information that is provided to the Assessor shall be held by the Assessor on a confidentiality basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1) , Wis. Stats.

## SECTION 2: 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 Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE: June 13<sup>th</sup> , 2018.

This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Passed on the 13<sup>th</sup> day of June, 2018.

By the Town Board of the Town of Land O' Lakes,

  
Daniel Balog, Town Chairperson

Attest:   
Lynn Bybee, Town Clerk-Treasurer