

TOWN OF LAFAYETTE

CONFIDENTIALITY OF INCOME AND EXPENSES PROVIDED TO THE ASSESSOR FOR ASSESSMENT PURPOSES

ORDINANCE 2 - 04

The Town Board of the Town of LaFayette, Walworth County, Wisconsin, does hereby ordain as follows:

SECTION 1.0 PURPOSE

The purpose of this ordinance is to ensure that the income and expense information provided to the Town assessor for purposes of establishing the valuation for assessment purposes by the income method of valuation shall remain confidential.

SECTION 2.0 AUTHORITY

This ordinance is enacted under the authority of § 70.47(7)(af), WI Statutes, which provides that income and expense information provided to the Town assessor for the purpose of establishing the valuation for assessment purposes by the income method of valuation shall remain confidential and not be subject to inspection and copying as a publish record under § 19.35(1). WI Statutes

SECTION 3.0 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 § 74.37, WI Statutes, in which case the base records are open and public.

SECTION 4.0 SEVERABILITY

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 provisions, section 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 Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.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 5.0 EFFECTIVE DATE

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

This Ordinance adopted by the Town Board of the Town of LaFayette on this 8th day of April 2009.

Bruno Schiffleger, Chair

Passed this day: 04.08.2009

Barbara A Fischer, Town Clerk-Treasurer

Filed this day: 04.08.2009