

**TOWN OF GREENVILLE
RESOLUTION NO. 04-18**

AN ORDINANCE RELATING TO CONFIDENTIALITY OF INCOME AND EXPENSE
RECORDS REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS
IN THE TOWN OF GREENVILLE

WHEREAS, s. 70.47 (7) (af), Wis. Stats., sets forth that no person may appear before the board of review, testify to the board by telephone or object to a valuation; if that valuation was made by the assessor or the objector using the income method; unless no later than 7 days before the first meeting of the board of review the person supplies to the assessor all of the information about income and expenses, as specified in the manual under s. 73.03 (2a), that the assessor requests; and

WHEREAS, s. 70.47 (7) (af), Wis. Stats., further sets forth that the municipality provide by ordinance for the confidentiality of information about income and expenses provided to the 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.; and

WHEREAS, the Town Board of Supervisors for the Town of Greenville wishes to provide confidentiality of the records of taxpayers who provide income and expense record information to the town assessor.

NOW, THEREFORE, the Town Board of Supervisors of the Town of Greenville, Wisconsin, hereby ordain as follows:

Section 1 – Adoption of Ordinance:

Section 70.47 (7) (af), Wis. stats., is adopted by reference. 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 shall be confidential and not a public record open to inspection or copying under s. 19.35 (1), Wis. stats. 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 2 – Exceptions to Confidentiality:

A town officer in the Town of Greenville may make public disclosure or allow access to 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 Greenville has approved the disclosure, the provided income and expense information is open and public to the extent approved.

Section 3 – 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 or application, and to this end the provisions of this ordinance are severable.

Section 4 – 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.

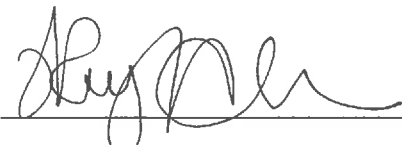
Adopted this 9th day of April, 2018.

TOWN OF GREENVILLE:



Jack Anderson
Town Chairperson

Attest:



Wendy Helgeson
Town Clerk



Motion to Approve Resolution No. #04-18 made by: Culbertson / Strobel

Title	Name	Aye	Nay	Other
Supervisor	Culbertson	✓		
Supervisor	Peters	✓		
Supervisor	Strobel	✓		
Supervisor	Woods	✓		
Chairperson	Anderson	✓		

posted: April 10, 2018