

Chapter 6

Town Records and Property

6.01 Confidentiality of Income and Expense Records

ORDINANCE NO. 2005-1

**TOWN OF DUNN
DANE COUNTY, WISCONSIN**

**CHAPTER 6
TOWN RECORDS AND PROPERTY
Section 6.1**

CONFIDENTIALITY OF INCOME AND EXPENSE RECORDS

STATE OF WISCONSIN

Town of Dunn

County of Dane

SECTION 6.1.1 TITLE/PURPOSE

This ordinance is entitled the Town of Dunn Ordinance Relating to Confidentiality of Income and Expense Records. The purpose of this ordinance is to provide confidentiality of record 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 6.1.2 AUTHORITY

The town board of the Town of Dunn, Dane 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 these taxpayers for purposes of valuation of real property in the town of Dunn, owned by those taxpayers.

SECTION 6.1.3 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 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 6.1.4 ADOPTION BY REFERENCE/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 purposes of establishing and 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 6.1.5 EXCEPTIONS TO CONFIDENTIALITY

A town officer in the Town of Dunn may make public disclosure or allow access to information of income and expense information provided by a property owner to the town assessor for the purposes of establishing and 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 such information in the performance of his or her duties.
- B. The board of review may review the 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 such information shall have access to such information.
- D. A town officer who is complying with a court order may release the information in accordance with the court's order.
- E. If the information provided 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 Dunn has approved the disclosure the information is open and public to the extent approved.

SECTION 6.1.6 PENALTY PROVISIONS

Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this ordinance shall, upon conviction, pay a forfeiture of not less than \$20.00 nor more than \$1,000.00, plus the applicable surcharges, assessments, and costs for each violation. Each day a violation exists or continues shall be considered a separate offense under this ordinance. In addition, the town board may seek injunctive relief from a court of record to enjoin further violations.

SECTION 6.1.7 SEVERABILITY

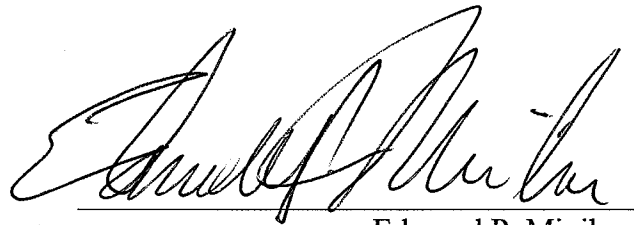
If any provision of this ordinance of its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance that can be given effect without the invalid provision of application, and to this end, the provisions of this ordinance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

SECTION 6.1.8 EFFECTIVE DATE

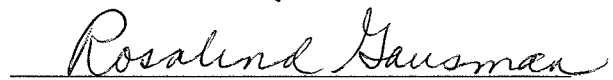
This ordinance shall take effect immediately upon publication.

The town clerk shall properly post or publish this ordinance as required under s. 60.80, Wis. stats.

Adopted this 15th day of August 2005.



Edmond P. Minihan
Town Chairman



Rosalind Gausman
Town Clerk Treasurer

Posted: August 16, 2005