

ORDINANCE No. 2017-1

**AN ORDINANCE REGARDING THE ASSESSOR'S
INCOME AND EXPENSE REPORTS**

The Town Board of the Town of Cady, St. Croix County, Wisconsin, do ordain as follows:

SECTION I. ADOPTION OF PROVISIONS.

Section 2-4-9(c) of the Town of Cady Code of Ordinances is created to read as follows:

(c) **Assessor's Income and Expense Records.**

- (1) **Authority.** The Town Board of the Town of Cady has specific authority under Sec. 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 Cady owned by such taxpayers.
- (2) **Confidentiality Required.** Whenever the Assessor, in the performance of his/her duties, requests or obtains income and expense information pursuant to Sec. 70.47(7)(af), Wis. Stats., or any successor statute, for the purpose of establishing valuation for assessment purposes by the income method of valuation, such income and expense information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except as provided under Subsection (c)(3) below. Income and expense information provided to the Assessor under Sec. 70.47(7)(af), Wis. Stats., is not subject to the right of insertion and copying under Sec. 19.35(1), Wis. Stats.
- (3) **Confidentiality Exceptions.** The Town of Cady 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 a property valuation for assessment purposes by the income method of valuation in his/her possession as provided below:
 - a. The Town Assessor shall have access to the provided income and expense information in the performance of his/her duties.
 - b. 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.
 - c. The Board of Review may review the provided income and expense information when, in its opinion, it is needed to decide upon a contested assessment.
 - d. Any person or body which has the right or whose duty it is to review by virtue of his/her office the provided income and expense information shall have access to the information.
 - e. If the provided income and expense information has been determined by a court to be inaccurate, the information is open to the public.

- f. If the property owner has provided written consent for public disclosure, or limited disclosure, to that person, and the Town Board has approved the disclosure, the provided income and expense information is open to the public to the extent approved.

State Law Reference: Secs. 19.35(1) and 70.47(7)(af), Wis. Stats.

SECTION II. SEVERABILITY.

If any provision of this Ordinance is invalid or unconstitutional or if the application of this Ordinance to any person or circumstance is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid or unconstitutional provisions or applications.

SECTION III. CONFLICTING PROVISIONS REPEALED.

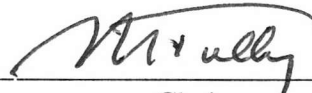
All Ordinances in conflict with any provision of this Ordinance are hereby repealed.

SECTION IV. EFFECTIVE DATE.

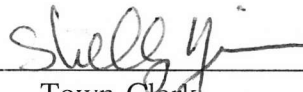
This Ordinance shall take effect upon passage and publication as provided by law.

ADOPTED this 7 day of August, 2017.

TOWN OF CADY, WISCONSIN



Chairperson



Town Clerk

INTRODUCED: July 10, 2017

ADOPTED: Aug 7, 2017

PUBLISHED: Aug 11, 2017
(POSTED) website and KwikTRIP

State of Wisconsin:
County of St. Croix:

I hereby certify that the foregoing ordinance is a true, correct, and complete copy of an Ordinance duly and regularly enacted by the Town of Cady Board of Supervisors on the 7 day of August, 2017 and that said Ordinance has not been repealed or amended and is now in full force and effect.

Dated this 7 day of August, 2017.

Shelly
Town Clerk