

**TOWN OF BUFFALO
Marquette County
State of Wisconsin**

CHAPTER 6

**CITATION ORDINANCE RELATING TO
CONFIDENTIALITY OF INCOME AND EXPENSE
RECORDS**

January 2005

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SECTION 1 – TITLE/PURPOSE

This ordinance is entitled the Town of Buffalo Ordinance Relating to Confidentiality of Income and Expense Records. The purpose of this ordinance is to provide confidentiality of the records of taxpayers who provide income and expense record information to the town assessor under s. 70.47 (7) (af), 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), stats.

SECTION 2 – AUTHORITY

The town board of the Town of Buffalo, Marquette 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 Buffalo, owned by those taxpayers.

SECTION 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 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 5 – EXCEPTIONS TO CONFIDENTIALITY

A town officer in the Town of Buffalo 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 Buffalo has approved the disclosure the information is open and public to the extent approved.

SECTION 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 \$500 nor more than \$1,000, 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 7 – SEVERABILITY

Each of the provisions of the ordinance is severable and if any provision is held invalid for any reason, the remaining provisions shall not be affected but shall remain in full force and effect.

SECTION 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 10th day of January 2005.

Effective Date: March 16, 2005

Gene R. Mucciolo, Chair

Jan Banicki, Supervisor

Fred Wollenberg, Supervisor

Attest: _____
Rebecca Kearns, Town Clerk