

**ORDINANCE #2-2018**  
**CONFIDENTIALITY ORDINANCE**

AN ORDINANCE RELATING TO CONFIDENTIALITY OF INCOME AND EXPENSE  
RECORDS AS RELATES TO ASSESSING

**SECTION 1 – TITLE AND PURPOSE**

This ordinance is entitled the Town of Holland 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), 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 2 – AUTHORITY**

The Town Board of the Town of Holland, La Crosse 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 those taxpayers for purposes of valuation of real property in the Town of Holland, owned by those taxpayers.

**SECTION 3 – ADOPTION OF ORDINANCE**

This ordinance, adopted by a majority of the town board on a roll call vote with a quorum present and voting and proper notice having been given, adopts by reference s. 70.47 (7) (af), Wis. stats., providing for the confidentiality of information regarding income and expenses.

**SECTION 4 – ADOPTION BY REFERENCE AND CONFIDENTIALITY REQUIREMENT**

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 5 – EXCEPTIONS TO CONFIDENTIALITY**

A town officer in the Town of Holland 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 Holland has approved the disclosure, the provided income and expense 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 \$50 nor more than \$100, plus the applicable surcharges, assessments, and costs for each violation. Each day a violation exists or continues constitutes 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**

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 8 – EFFECTIVE DATE**

This ordinance shall take effect immediately upon posting. The town clerk shall properly post this ordinance as required under s. 60.80, Wis. stats.

Adopted by the Holland Town Board of the Township of Holland, La Crosse County, Wisconsin, this 30<sup>th</sup> day of May, 2018.

By:  
Steven Michaels, Town Chair

Attest:  
Marilyn Pedretti, Town Clerk

Posted: 5/30/18