

**ORIGINAL**

**ORDINANCE 5-7-18**

**Ordinance Relating to Confidentiality of Income and Expense Records**

Whereas, the Town of Vienna Board has specific authority under sec. 70.47(7), Wis. Stat. 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 Vienna, owned by those taxpayers and to exempt that information from being subject to the right of inspection or copying as a public record under sec. 19.35(1).

**Exceptions:**

A town officer in the Town of Vienna 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:

- 1) The town assessor shall have access to the provided income and expense information in the performance of his or her duties.
- 2) The board of review may review the provided income and expense information when needed, in its opinion, to decide upon a contested assessment.
- 3) 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.
- 4) 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.
- 5) If the provided income and expense information has been determined by a court to be inaccurate, the information is open and public.
- 6) 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 Vienna has approved the disclosure, the provided income and expense information is open and public to the extent approved.

**Provision:**

Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this ordinance shall be subject to 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. 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.

Adopted by roll call vote on the 7th day of May, 2018; Effective upon posting as provided by law



Lonnie Breggeman, Town Chair

Attested by:   
Kathleen Clark, Town Clerk