

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

**SECTION I - TITLE AND PURPOSE**

This ordinance is entitled the Town of Richford 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 II - AUTHORITY**

The Town Board of the Town of Richford, Waushara 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 Richford, owned by those taxpayers.

**SECTION III - 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 IV - ADOPTION BY REFERENCE AND 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 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.

**SECTION V - EXCEPTIONS TO CONFIDENTIALITY**

A town officer in the Town of Richford 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 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 Richford has approved the disclosure the provided income and expense information is open and public to the extent approved.

*STATE OF WISCONSIN*

*Town of Richford*

*Waushara County*

**SECTION VI - 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 of application, and to this end, the provisions of this ordinance are severable.

**SECTION VII - EFFECTIVE DATE**

This ordinance is effective on publication or posting. The town clerk shall properly post or publish this ordinance as required under s. 60.80, Wis. stats.

Adopted March 10, 2008.