

**TOWN OF MINONG  
CONFIDENTIALITY OF ASSESSOR  
ORDINANCE 2024-17**

Authority - The Town Board of the Town of Minong, Washburn County, Wisconsin, has the specific authority to adopt this ordinance under the provisions of Section 70.47(7)(af). Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by the income method of valuation shall be Confidential and not a public record open to inspection or copying under Sec. 19.35(1) if Wis. Statutes.

The Town Board of the Town of Minong does ordain as follows:

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, Section 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section duties imposed by law or of the duties of their office or by order of the court,

NOW, THEREFORE, the Town Board of the Town of Minong, Washburn County, Wisconsin, do ordain as follows:

**SECTION 1:** Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information that is provided to the Assessor shall be held by the Assessor on a confidentiality basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, use by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expense information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

**SECTION 2: SEVERABILITY.**

The sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

This Ordinance shall be effective upon passage and publication as provided by law, and shall repeal and replace all previous confidentiality of assessor ordinances heretofore enacted by the Town of Minong.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

By the Town Board of the Town of Minong.

\_\_\_\_\_  
CHAIRMAN

\_\_\_\_\_  
ATTESTED BY: TOWN CLERK

Please note that this ordinance shall take effect upon publication or posting as set forth in s. 60.80, Wis. Stats.