

Section 2.03 Confidentiality of Income and Expense Records

2.03(A) Title/Purpose

The title of this Section is Confidentiality of Income and Expense Records. The purpose of this Section is to provide confidentiality of the records of taxpayers who provide income and expense record information to the town assessor under Wis. Stat. § 70.47(7)(af), and to exempt that information from being subject to the right of inspection or copying as a public record under Wis. Stat. § 19.35(1).

2.03(B) Authority

The Town Board of the Town of Leeds, Columbia County, Wisconsin, has the specific authority under Wis. Stat. § 70.47(7)(af), 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 Leeds, owned by those taxpayers.

2.03(C) Confidentiality of Information

This Section adopts by reference Wis. Stat. § 70.47(7)(af). 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 Wis. Stat. § 19.35(1).

2.03(D) Exceptions to Confidentiality

A town officer in the Town of Leeds 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:

(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 Leeds has approved the disclosure the provided income and expense information is open and public to the extent approved.

2.03(E) Penalty

Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this Section shall, upon conviction, pay a forfeiture as provided in Chapter 3, Section 3.02. In addition, the town board may seek injunctive relief from a court of record to enjoin further violations.