

**TOWN OF HOWARD**  
**CHAPTER 6**  
**ORDINANCE FOR CONFIDENTIALITY OF INCOME**  
**AND EXPENSES PROVIDED TO ASSESSOR FOR**  
**ASSESSMENT PURPOSES**

**SECTION 6.01      Adoption**

This ordinance adopts by reference, Wisconsin Statute § 70.47(7)(af). Income and expense information provided by property owners to the Town 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 and copying under Section 19.35(1) of the Wisconsin Statutes.

**SECTION 6.02      Exceptions**

An officer may make a disclosure of such information under the following circumstances:

- a. The Assessor has access to such information in the performance of his/her duties.
- b. The Board of Review may review such information when needed, in its opinion, to decide upon a contested matter.
- c. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as set by law.
- d. The officer is complying with a court order.
- e. The person providing the income and expense information has contested the assessment level at either the Board of Review or by filing a claim for excessive assessment under Wisconsin Statute § 74.37, in which case the base records are open and public.

**SECTION 6.03      Severability**

The several section 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, section, 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 Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

**SECTION 6.04      Effective date**

This ordinance shall take effect immediately upon passage and posting (or publication) as provided by law.

Adopted 5/2/00