

## ORDINANCE NO. 2004-6

### AN ORDINANCE TO REPEAL SECTION 2.04 AND TO RECREATE SECTION 2.04 OF THE MUNICIPAL CODE OF THE VILLAGE OF HIGHLAND, IOWA COUNTY, WISCONSIN, RELATED TO THE BOARD OF REVIEW AND THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE ASSESSOR IN PROPERTY ASSESSMENT MATTERS

The Village Board of the Village of Highland, Wisconsin, Iowa County, does ordain as follows:

**SECTION I.** Section 2.04 Board of Review of the Municipal Code of the Village of Highland, Iowa County, Wisconsin is hereby repealed.

**SECTION II.** That in place of said Section 2.04 of the Municipal Code of the Village of Highland, Iowa County, Wisconsin, which is repealed by the preceding paragraph, the following Section 2.04 shall be recreated to read as follows:


#### **2.04 BOARD OF REVIEW**

- (1) **Formation and Powers.** The Board of Review of the Village of Highland shall be composed of three members, including the Village President and two other persons. The Village President shall appoint the members of the Board of Review, subject to confirmation by a majority of the members of the Village Board. The Village President may also appoint an alternate to the Board of Review, subject to confirmation by a majority vote of the members of the Village Board. The Board of Review shall have the duties and powers prescribed by Section 70.47 of the Wisconsin Statutes. At its first meeting, the Board of Review shall be in session for at least two hours during the day or evening.
- (2) **Confidentiality of Income and Expenses.**
  - (a) **Adoption.** This ordinance adopts by reference Wis. Statutes Sec. 70.47(7)(af). Income and expense information provided by the 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) of Wis. Statutes
  - (b) **Exceptions.** An officer (assessor or Board of Review) may make 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 assessment;
- 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 Sec. 74.37, in which case the base records are open and public.

(c) **Severability.** The several 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.

**SECTION III** Effective Date. That this ordinance shall be in force from and after its passage and posting as required by law.

  
Thomas E. Pinch, Village President

  
Theresa C. Michek, Village Clerk-Treasurer

Date Adopted: October 4, 2004  
Highland State Bank  
Highland Post Office  
Village Bulletin Boards

Date Posted: October 5, 2004  
Date Effective: October 5, 2004