

CODE OF GENERAL ORDINANCES

TOWN OF GLENMORE

BROWN COUNTY, WISCONSIN

CHAPTER 3

ASSESSMENT

SECTION 1. APPOINT ALTERNATE MEMBERS FOR BOARD OF REVIEW

A. TITLE AND PURPOSE

This ordinance is entitled the Town of Glenmore Ordinance to Appoint Alternate Members for Board of Review. The purpose of this ordinance is to provide, upon lawful removal of named members, alternate persons to serve as replacements to the Board of Review for the Town of Glenmore

B. AUTHORITY

The Town Board of the Town of Glenmore, Brown County, Wisconsin, has the specific authority under s. 70.47 (1) and (6m) (c), Wis. stats., to remove members from and to appoint alternate members to the Board of Review for the Town of Glenmore.

C. MANNER OF APPOINTMENT

The Town Board of the Town of Glenmore, Brown County, Wisconsin, by this ordinance, establishes and shall maintain a public list of names and persons eligible and appointed by the town board to serve as alternate members of the board of review. The list shall be arranged and maintained by the town clerk in a priority order of probable and likely service as an alternate. The town clerk shall notify any named member who has been lawfully removed under s. 60.47 (6m) (a) or (b), Wis. stats., and shall then notify the alternate member of his or her appointment to replace a named member of the board of review. The alternate, once notified, if he or she approves the appointment, and if the appointment would not violate s. 19.59, Wis. stats., shall then take the oath of office and act as a member of the board of review under s. 60.47 (6m) (c), Wis. stats.

D. APPOINTMENTS

The following electors of the Town of Glenmore are named as alternate members of the board of review, to serve in the order indicated:

Alternate 1: _____

Alternate 2: _____

Alternate 3: _____

SECTION 2. CONFIDENTIALITY OF INCOME AND EXPENSE RECORDS

A. TITLE AND PURPOSE

This ordinance is entitled the Town of Glenmore 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.

B. AUTHORITY

The Town Board of the Town of Glenmore, Brown 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 Glenmore, owned by those taxpayers.

C. 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.

D. EXCEPTIONS TO CONFIDENTIALITY

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

E.PENALTY PROVISIONS

Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this ordinance shall, upon conviction, pay a forfeiture as specified in Chapter 14, Penalties.