

Chapter 2.44

BOARD OF REVIEW

Sections:

- 2.44.010 Purpose.**
- 2.44.020 Confidentiality.**
- 2.44.030 Alternate board members.**
- 2.44.040 Severability.**

2.44.010 Purpose.

As part of the Budget Adjustment Act of 1997, there were significant changes regarding property assessment, appeals and board of review procedures. This section is adopted pursuant to the terms and conditions of Chapter 70 of the Wisconsin Statutes. (Ord. dated 6/23/05 (part))

2.44.020 Confidentiality.

A. Adoption. This ordinance adopts by reference Section 70.47(7)(af), Wis. Stats. Income and expense information provided by a property owner to an assessor for the purposes of establishing the valuation for assessment purposes by income method evaluation shall be confidential and not a public record open to inspection under Section 19.35, Wis. Stats.

B. Exceptions. An officer may make disclosure of such information under the following circumstances:

1. The assessor has access to such information in the performance of his/her duties;
2. The board of review may review such information when needed, in its opinion, to decide upon a contested assessment;
3. Another person or body has the right to review such information due to the intimate relationship to the duties of an office or as established by law;
4. The officer is complying with a court order;
5. 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 Section 74.37, Wis. Stats., in which the base records are open or public. (Ord. dated 6/23/05 (part))

2.44.030 Alternate board members.

A. Adoption. Pursuant to Section 70.47(6m)(c) and Section 70.46(1), Wis. Stats., the town board provides for the appointment of alternatives to serve on the town board of review in the event a standing board member of the board of review is removed or unable to serve for any reason.

B. Appointments. Appointments of alternates shall be by resolution prior the date of the initial board of review and such alternates shall be appointed for a one-year term. Such alternates shall be appointed by number, with the first alternate acting when one alternate is required, the second alternate acting in conjunction with the first alternate when two alternates are required, etc. (Ord. dated 6/23/05 (part))

2.44.040 Severability.

The several sections of this chapter 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 this 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 repealed as to those terms that conflict. (Ord. dated 6/23/05 (part))