

## **Chapter 14 ASSESSMENTS**

[HISTORY: Adopted by the Town Board of the Town of Troy as indicated in article histories. Amendments noted where applicable.]

### **ARTICLE I**

#### **Confidential Information**

[Adopted 5-8-2000 by Ord. No. 00-1]

##### **§ 14-1. Adoption of statute.**

This article adopts by reference § 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 the income method of valuation shall be confidential and not a public record open to inspection or copying under § 19.35(l), Wis. Stats.

##### **§ 14-2. Exceptions.**

An officer 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 § 74.37, Wis. Stats., in which case the base records are open and public.

### **ARTICLE II**

#### **Board of Review: Alternate Members and Compensation**

[Adopted 3-10-2005 by Ord. No. 04-01]

##### **§ 14-1. Authority.**

This ordinance is enacted pursuant to the authority and requirements of § 70.46(1) and § 70.47(6m) Wis. Stats., to provide the Town Board with authority to annually establish the compensation of the Board of Review and to provide for the Town Board's annual designation of alternate members to the Board of Review.

##### **§ 14-2. Compensation.**

The Board of Review members shall be paid a per diem rate, which rate shall be set annually by resolution of the Town Board.

##### **§ 14-3. Alternate Board of Review Members.**

The Town Board shall name alternate members on an annual basis, by resolution. Alternate Board of Review members shall be electors of the Town.