

WAAO**2000 BOARD OF REVIEW LAW**

By now Assessors should be aware of the significant changes regarding property assessment appeals which were enacted last June as part of the Budget Adjustment Act, 1997 Wisconsin Act 237. This proposal was originally introduced and sponsored by Representative Cheryl Albers as Assembly Bill 355. We understand that the Department of Revenue will be conducting training for assessors and for Board of Review members.

An important change is found in section 70.47 (7) (af) which requires the municipality or county to provide by ordinance for the confidentiality of information about income and expenses that is provided to the assessor. The following ordinance has been passed in the City of Milwaukee. WAAO offers it as a model for your own municipality.

An ordinance relating to the confidentiality of information about income and expenses requested by the assessor in property assessment matters.

Analysis

This ordinance, effective January 1, 2000, is enacted under s. 7047(7)(af), Wis. Stats., and authorizes the city (town or village) to keep confidential income and expense information collected by the assessor in conjunction with assessment matters.

The Mayor and Common Council of the City, Village or Town do ordain as follows:

Confidentiality of Income and Expense Information.

Whenever the assessor, in the performance of his or her duties, requests and obtains income and expense information pursuant to s. 70.47(7)(af), Wis. Stats., or any successor statute thereto, then, such income and expense information that is provided to the assessor shall be held by the assessor on a confidential basis, except, however, that said information may be revealed to and used by persons in the discharge of duties imposed by law; in the discharge of duties imposed by office including, but not limited to, use by the assessor in performance of official duties of the assessor's office and use by the board of review in performance of its official duties; or pursuant to order of a court. Income and expense information provided to the assessor under s. 70.47(7)(af), Wis. Stats., unless a court determines that it is inaccurate, is per s. 70.47(7)(af), Wis. Stats., not subject to the right of inspection and copying under s. 19.35(1), Wis. Stats.

Part 2: This ordinance takes effect January 1, 2000.