

## **CHAPTER 14**

**Village of Rockdale  
Dane County, Wisconsin**

**Ordinance No. 2016-02**

**CHAPTER 14**

**AN ORDINANCE RELATING TO CONFIDENTIALITY OF  
INCOME AND EXPENSES PROVIDED TO ASSESSOR FOR ASSESSMENT  
PURPOSES**

The Village Board of the Village of Rockdale, Dane County, Wisconsin, DO ORDAIN as follows:

1. **PURPOSE.** The purpose of this ordinance is to provide confidentiality of the records of taxpayers who provide income and expense record information to the assessor under s. 70.47(7)(af), Wisconsin Statutes, and to exempt that information from being subject to the right of inspection or copying as a public record under s. 19.35(1), Wisconsin Statutes.
2. **AUTHORITY.** The Village Board of the Village of Rockdale has the specific authority under s. 70.47(7)(af), Wisconsin Statutes, to provide confidentiality to taxpayers of certain income and expense records provided to the assessor by those taxpayers for purposes of valuation of real property in the Village of Rockdale, owned by those taxpayers.
3. **ADOPTION OF ORDINANCE.** This ordinance, adopted by a majority of the Village Board on a roll call vote with a quorum present and voting and proper notice having been given, adopts by reference s. 70.47(7)(af), Wisconsin Statutes, providing for the confidentiality of information regarding income and expenses.
4. **ADOPTION BY REFERENCE AND CONFIDENTIALITY REQUIREMENT.** Section 70.47(7)(af), Wisconsin Statutes, is adopted by reference. Income and expense information provided by a property owner to the 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), Wisconsin Statutes, unless a court determines that the information is inaccurate, the information provided to the assessor is not subject to the right of inspection or copying as a public record under s. 19.35(1), Wisconsin Statutes.
5. **EXCEPTIONS TO CONFIDENTIALITY.** An officer in the Village of Rockdale may make public disclosure or allow access to income and expense information provided by a property owner to the assessor for the purpose of establishing valuation for assessment purposes by the income method of valuation in his or her possession as provided below:

- a. The assessor shall have access to the provided income and expense information in the performance of his or her duties.
  - b. The Board of Review may review the provided income and expense information when needed, in its opinion, to decide upon a contested assessment.
  - c. 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.
  - d. An officer who is complying with a court order may release the provided income and expense information in accordance with the court's order.
  - e. If the provided income and expense information has been determined by a court to be inaccurate, the information is open and public.
  - f. If the property owner has provided written approval for public disclosure or limited disclosure to that person, and the Village Board has approved the disclosure, the provided income and expense information is open and public to the extent approved.
6. SEVERABILITY. If any provision of this ordinance or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable.
7. EFFECTIVE DATE. This Ordinance shall be effective following its adoption, posting and/or publication as provided by law.

The above and foregoing Ordinance was duly adopted at a regular meeting of the Rockdale Village Board on the 18<sup>th</sup> day of April, 2016.

APPROVED:

  
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Kimberly A. Zuelsdorf, Village President

ATTEST:

  
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Linda L. Dieckhoff, Village Clerk-Treasurer

Posted: April 18, 2016