

TOWN OF LIBERTY  
MANITOWOC COUNTY, WISCONSIN

ORDINANCE NO. 2002- 2

**AN ORDINANCE TO PROVIDE FOR THE CONFIDENTIALITY OF CERTAIN  
INFORMATION REGARDING PROPERTY TAX ASSESSMENT**

The Town Board of the Town of Liberty, Manitowoc County, Wisconsin, pursuant to Section 70.47(7)(af), Wis. Stat., do ordain as follows:

**SECTION 1. CONFIDENTIALITY OF INFORMATION.** The terms of Section 70.47(7)(af), Wis. Stat., are incorporated herein by reference. Pursuant thereto, the information supplied to the Assessor by the property owner with respect to income and expenses for purposes of establishing valuation of property by the income method of valuation shall be confidential and shall not be subject to the right of inspection and copying under Section 19.35(1), Wis. Stat., except as specifically provided in Section 2 following.

**SECTION 2. EXCEPTIONS TO CONFIDENTIALITY.** Notwithstanding the provisions of Section 1, an officer may make disclosures of such information under the following circumstances:

- A. The Assessor shall have access to such information in the performance of the Assessor's duties;
- B. The Board of Review may review such information when necessary to determine a contested assessment;
- C. A person may review such information in the course of discharging that person's duties imposed by law or the duties of that person's office;
- D. The officer is acting pursuant to court order; and

E. The person providing the information has contested the assessment at the Board of Review or otherwise according to law.

**SECTION 3. SEVERABILITY.** The terms of this Ordinance are severable. In the event any provision or portion hereof shall be declared by a court of competent jurisdiction to be invalid, unlawful, or unenforceable, such determination shall apply to the specific section or portion thereof only, and shall not affect the validity of the other provisions of this Ordinance, which shall remain in full force and effect. Any other ordinances in conflict with the terms of this Ordinance are hereby repealed as to those terms in conflict.

**SECTION 4. EFFECTIVE DATE.** This Ordinance shall take effect upon passage and posting according to law.

Dated this 9 day of Dec, 2002.

ATTEST:

TOWN OF LIBERTY TOWN BOARD

By: Earl Glaeser  
Earl Glaeser, Clerk

By: Frederick Bonde  
Frederick Bonde, Chairperson

By: Greg Meidl  
Greg Meidl, Supervisor

By: David Schultz  
David Schultz, Supervisor