

TOWN of Gordon
Douglas County, State of Wisconsin
Ordinance No. 2022-01

**AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES REQUESTED BY THE
ASSESSOR IN PROPERTY ASSESSMENT MATTERS IN THE TOWN OF GORDON**

WHEREAS, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

WHEREAS, at Section 279(K) of 1997 Wisconsin Act 237, § 70.47(7)(af) of the Wisconsin Statutes was created; and

WHEREAS, Wis. Stat. § 70.47(7)(af) requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Wis. Stat. § 70.47(7)(af), and shall provide exceptions for persons using the information in the discharge of

duties imposed by law or of the duties of their office or by order of the court,

NOW, THEREFORE, the Town Board of the Town of Gordon, Douglas, Wisconsin, ORDAINS AS FOLLOWS:

SECTION 1: Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information, the information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the 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 a court order. Income and expense information provided to the Assessor under Wis. Stat. § 70.47(7)(af), unless a court determines that it is inaccurate, is, per Wis. Stat. § 70.47(7)(af), not subject to the right of inspection and copying under Wis. Stat. § 19.35(1).

SECTION 2: SEVERABILITY - The several sections of this ordinance 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 the ordinance. The remainder of the ordinances shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE- This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Date this 4 Day of April, 2022.

Attested by the Town Clerk

Town of Gordon- Chairman

Stephanie James

T. H. Hark

Board of Review Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests

WHEREAS, Wis. Stat. § 70.47(8) authorizes the Board of Review to consider requests from a property owner or the property owner's representative to testify under oath by telephone or to submit sworn written statements to the Board of Review; and

WHEREAS, the Wisconsin Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied, and the Objection Form must be completed and submitted to the Board of Review as required by law prior to a Request to Testify by Telephone or Submit Sworn Written Statement form being considered.

NOW, THEREFORE, the Town Board of Review of the Town of Gordon, Douglas County hereby adopts the following policy:

1. PROCEDURE:

Before the Board of Review (BOR) can consider a request from a property owner or the property owner's representative ("property owner") to testify by telephone or submit a sworn written statement, the property owner must first complete and file with the BOR clerk the following documents:

- a) A timely Notice of Intent to appear at the BOR;
- b) A timely Objection Form for Real Property Assessment (PA-115A); and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814).

Requests must be filed with the BOR clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the documents as required, the BOR will not consider the request.

2. CRITERIA:

The BOR may consider any or all the following factors when deciding whether to grant or deny the

- a) The property owner's stated reason(s) for the request as indicated on the P A-814.
- b) Fairness to the parties.
- c) The property owner's ability to procure in-person oral testimony and any due diligence exhibited by the property owner in procuring such testimony.
- d) Ability to cross examine the person(s) providing the testimony, request:
- e) The BOR's technical capacity to honor the request; and
- f) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE:

This policy shall be effective upon passage.

Adopted this 12 day of April, 2022

By the Board of Review of the Town of Gordon:

Board of Review Chairperson: Attested by 

Board of Review: Clerk Attested By 