

## CHAPTER 24: BOARD OF REVIEW

### 24.01. Title.

This chapter is entitled “Board of Review.”

### 24.02. Adoption.

This chapter adopts by reference Wis. Stat. § 70.47(7)(af). Income and expense information provided by a property owner to an assessor for the purpose 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 Wis. Stat. § 19.35(1).

### 24.03. 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 or 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 Wis. Stat. § 74.37, in which case the base records are open and public.

### 24.04. Members.

The Board of Review should be comprised of the Town Chairperson, the four Town Supervisors, and the Town Clerk, each with voting privileges.

### 24.05. Alternates.

Pursuant to Wis. Stat. §§ 70.47(6m)(c) and 70.46(1), the Town Board hereby provides for the appointment of alternates to serve on the Board of Review in the event a standing board member of the Board of Review is removed or unable to serve for any reason.

**24.06. Appointments.**

Three electors of the Town shall be named by the Town Chairperson to serve as alternate Board of Review Members. The Town Clerk shall maintain a list of said alternates, who shall serve in the order indicated on said list.

**24.07. Severability.**

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 Any other ordinances whose terms are in conflict with the provisions of this chapter are hereby repealed as to those terms that conflict.