

**TOWN OF MERRIMAC ORDINANCE 2013-11
RELATING TO THE CONFIDENTIALITY OF CERTAIN
FINANCIAL RECORDS**

Whereas, this ordinance is entitled the Town of Merrimac Ordinance Relating to Confidentiality of Income and Expense Records. The purpose of this ordinance is to provide confidentiality of the records of taxpayers who provide income and expense record information to the town assessor under s. 70.47 (7) (af), Wis. stats. and to the town treasurer under Wis. Stat. 66.0615(2), Wis. Stats. and to exempt that information from being subject to the right of inspection or copying as a public record under s. 19.35 (1), Wis. stats.

Whereas, the Town Board of the Town of Merrimac, Sauk County, Wisconsin, has the specific authority under s. 70.47 (7) (af), Wis. stats., to provide confidentiality to taxpayers of certain income and expense records provided to the town assessor by those taxpayers for purposes of valuation of real property in the Town of Merrimac, owned by those taxpayers.

Whereas, the Town Treasurer of the Town of Merrimac, Sauk County, Wisconsin, has the specific authority under s. 66.0615(2), Wis. stats., to provide confidentiality to taxpayers of certain income and expense records provided to the town treasurer by those taxpayers for purposes determining and collection of room tax per Town Ordinance 1-78.

Therefore, be it hereby ordained by the Town Board of the Town of Merrimac, Sauk County, adopts as follows:

1. Income and expense information provided by a property owner to the town 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), Wis. stats. 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), Wis. stats.
2. Wisconsin Department of Revenue records including state sales tax records and income and expense information provided by a person to the town treasurer for the purpose of auditing room tax, shall be confidential and not a public record open to inspection or copying under s. 19.35 (1), Wis. stats. 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), Wis. stats.
3. A town officer in the Town of Merrimac may make public disclosure or allow access to income and expense information provided by a property owner to the town assessor for the purpose of establishing valuation for assessment purposes by the income method of valuation in his or her possession and a town officer in the Town of Merrimac may make public disclosure or allow access to income and expense information provided by a tax payer to the town treasurer for the purpose of determining or auditing room tax in his possession as provided below:
 - a. The town assessor and/or town treasurer shall have access to the provided income and expense information in the performance of his or her duties.

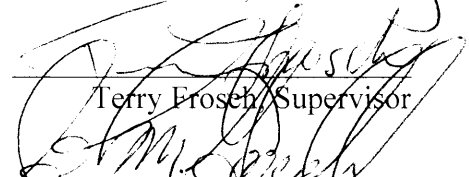
- b. The board of review may review the provided income and expense information when needed, in its opinion, to decide upon a contested assessment.
 - c. Any person or body who has the right or whose duty in his or her office is to review the provided income and expense information shall have access to the information.
 - d. A town 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, or related financial records, has been determined by a court to be inaccurate, the information is open and public.
 - f. If the property owner or tax payer has provided written approval for public disclosure or limited disclosure to that person, and the Town Board of the Town of Merrimac has approved the disclosure, the provided income and expense information is open and public to the extent approved.
4. Any person, partnership, corporation, or other legal entity that fails to comply with the provisions of this ordinance shall, upon conviction, pay a forfeiture of not less than \$100 nor more than \$500, plus the applicable surcharges, assessments, and costs for each violation. Each day a violation exists or continues constitutes a separate offense under this ordinance. In addition, the town board may seek injunctive relief from a court of record to enjoin further violations.
5. 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.
6. This ordinance shall take effect immediately upon publication.

The town clerk shall properly post or publish this ordinance as required under s. 60.80, Wis. stats.

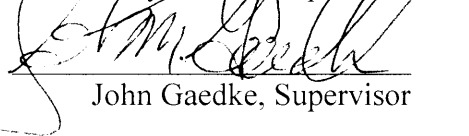
Adopted this 4th day of December, 2013.



Steve Peetz, Town Chair



Terry Froese, Supervisor



John Gaedke, Supervisor

Attest: 
Tim McCumber, Town Administrator & Clerk - Treasurer