

## **Title 2 Chapter 2**

### **Board of Review**

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#### **Sec. 2-2-1 Title/Purpose**

The title of this Chapter is Board of Review. The purpose of this Chapter is for the Town of Arlington to designate members and alternates to serve on the Board of Review.

#### **Sec. 2-2-2 Authority**

The Town Board of the Town of Arlington has the specific authority under §70.46 and §70.47, Wis. Stats. to adopt this Chapter.

#### **Sec. 2-2-3 Composition**

The members of the Board of Review for the Town of Arlington shall consist of the Town Supervisors. The Annual Board of Review shall be composed and governed by the provisions of §70.47, Wis. Stats. The Town Clerk, being an appointed position, is a non-voting member of the Board of Review and shall keep, pursuant to §70.46(2), an accurate record of all the Board's proceedings.

#### **Sec. 2-2-4 Alternates**

The Town Chairman may appoint, by resolution, two electors to serve as alternate Board of Review members. The first alternate Board of Review member shall serve when a member of the Board of Review is absent or has been removed pursuant to Wis. Stats. 70.47 (6m). The second alternate Board of Review member shall serve if the first alternate is unwilling or unable to serve or more than one member has been removed pursuant to Wis. Stats. §70.47(6m).

#### **Sec. 2-2-5 Compensation**

Members of the Board of Review shall serve without compensation.

**Sec. 2-2-6 Confidentiality of Income and Expense Reports**

- (1) **Authority.** The Town Board of the Town of Arlington, Columbia County, Wisconsin has the specific authority under Wis. Stats. Section 70.47(7)(af) 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 Arlington, owned by those taxpayers.
- (2) **Purpose.** The purpose of this Section is to provide confidentiality of the records of taxpayers who provide income and expense record information to the Town Assessor under Wis. Stats. Section 70.47(7)(af), and to exempt that information from being subject to the right of inspection or copying as a public record under Wis. Stats. Section 19.35(1).
- (3) **Confidentiality of Information.** This Section adopts by reference Wis. Stats. Section 70.47(7)(af). 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 evaluation shall be confidential and not a public record open to inspection or copying under Wis. Stats. Section 19.35(1).
- (4) **Exceptions.** A town officer may make public disclosure or allow access to information of 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 evaluation in his or her possession as provided below:
  1. The Town Assessor shall have access to the provided income and expense information the performance of his or her duties.
  2. The Board of Review may review the provided income and expense information when needed, in its opinion, to decide upon a contested assessment.
  3. 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.