

# Village of Sister Bay Code of Ordinances

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## Chapter 2

### Administration

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# Village of Sister Bay Code of Ordinances

1 **Sec. 2.1 Elimination of Duplicate Clerk-**  
2 **Treasurer's Bond**

- 3 (a) The duplicate Clerk-Treasurer's bond is elimi-  
4 nated and the Village elects not to give the bond  
5 on the Clerk-Treasurer as provided for in Wis.  
6 Stats. § 70.67(1).d.  
7 (b) Pursuant to Wis. Stats. § 70.67(2), the Village  
8 shall be obligated to pay, in case the Clerk-  
9 Treasurer shall fail to so pay, all state and coun-  
10 ty taxes required by law to be paid by the Clerk-  
11 Treasurer to the County Treasurer.

12 **Sec. 2.2 Withholding of licenses or permits**  
13 **for unpaid taxes or fees**

14 No license, permit or additional service of any kind,  
15 new or renewal shall be issued by the Village to any  
16 applicant if on the date the application is filed with the  
17 Village, the applicant owes the village any real estate  
18 taxes, personal property taxes, special assessments or  
19 other fees or special charges. (*Amended Ordinance 195-*  
20 *081412*)

21 **Sec. 2.3 Adoption of Wisconsin Statutes**  
22 **Section 70.47(7)(af)**

23 (Created pursuant to Ordinance No. 102-051104)  
24 This section adopts by reference Wis. Stats., Sec.  
25 70.47(7)(af). Income and expense information provided  
26 by a property owner to an Assessor for the purpose of  
27 establishing the valuation for assessment purposes by  
28 the income method of valuation shall be confidential  
29 and not a public record open to inspection or copying  
30 under Wis. Stats., Sec. 19.35(1). (*Amended Ordinance*  
31 *102-051104*)

32 **Sec. 2.4 Exceptions**

33 An officer may make disclosure of such information  
34 under the following circumstances: (*Amended Ordi-*  
35 *nance 102-051104*)

- 36  
37 (a) The assessor has access to such information in  
38 the performance of his/her duties;  
39 (b) The Board of Review may review such infor-  
40 mation when needed, in its opinion, to decide  
41 upon a contested assessment;  
42 (c) Another person or body has the right to review  
43 such information due to the intimate relation-  
44 ship to the duties of an office or as set by law;  
45 (d) The officer is complying with a Court Order;  
46 (e) The person providing the income and expense  
47 information has contested the assessment level  
48 at either the Board of Review or by filing a  
49 claim for excessive assessment under Sec.  
50 74.37, in which case the base records are open  
51 and public.