

**Village of Lake Nebagamon, Douglas County, Wisconsin  
Amendment to the Municipal Code**

**Chapter 27 of the Municipal Code of the Village of Lake Nebagamon entitled  
"BOARD OF REVIEW" is hereby adopted to provide as follows:**

**Chapter 27**

(created OCTOBER 2025)

**BOARD OF REVIEW**

§27.01 BOARD OF REVIEW - CONFIDENTIALITY

**§27.01 BOARD OF REVIEW - CONFIDENTIALITY**

AN ORDINANCE RELATING TO THE CONFIDENTIALITY OF INFORMATION ABOUT INCOME AND EXPENSES WHEN SUCH INFORMATION HAS BEEN PROVIDED TO THE ASSESSOR IN THE VILLAGE OF LAKE NEBAGAMON.

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 has been disclosed by the property owner 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 Village of Lake Nebagamon in DOUGLAS County, Wisconsin, ORDAINS AS FOLLOWS:

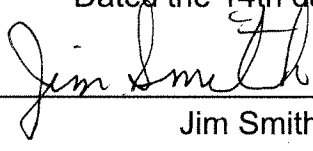
SECTION 1: Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information, the information that is provided to the Assessor shall be held by the Assessor on a confidential basis, except, however, that the information may be revealed to and used 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 ordinance 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.

**This Ordinance shall take effect upon approval and publication:**

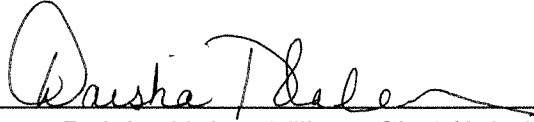
Dated the 14th day of October, 2025

BY:



Jim Smith, Village President

ATTEST:



Daisha Nolan, Village Clerk/Administrator

Adopted: 10/14/2025

Notice Published: 10/15/2025