

LAW OFFICES OF  
**HARROLD, SCROBELL & DANNER, S.C.**

GREGORY J. HARROLD  
Court Commissioner  
DANIEL D. SCROBELL  
JOHN E. DANNER  
Court Commissioner

P.O. BOX 1148  
MINOCQUA, WISCONSIN 54548-1148  
FAX (715) 356-1504  
Telephone (715) 356-9591  
gharrold@hdsdlaw.net

Offices located in  
THE HERITAGE HOUSE  
315 Oneida Street  
Minocqua, Wisconsin

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Nancy Edwards, Town Clerk  
Town of Lac du Flambeau  
PO Box 68  
Lac du Flambeau, WI 54538

**RE: Open Records Request - Norman Wetzel**

Dear Nancy:

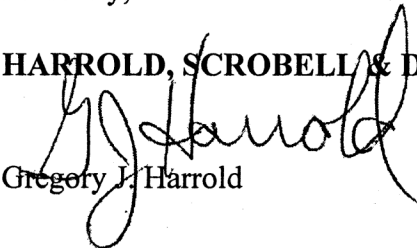
I have reviewed Norman Wetzel's request for records, which you submitted to me. I have also reviewed the assessor's final report, now called Municipal Assessment Report, submitted by Paul Carlson, Assessor. It is my opinion that the "Review Changes" portion of the report is a public record. It appears to me that under Section 70.47(3)(a)2 any tax payer can examine the assessment roll. I believe that the "Review Changes" summarized by Mr. Carlson in the "Assessment Review Changes" portion of his report is effectively the assessment roll. Therefore, that roll is available to examination by the public. Consequently, I believe that document should be released to Mr. Wetzel in response to his open records request.

With respect to the final report contained in Mr. Carlson's Municipal Assessment Report, that is identified as the reporting of Sales Information obtained from Wisconsin Real Estate Transfer Returns. That information is obtained by the assessor from the Department of Revenue and the Department of Revenue has specific guidelines as to when and how the information contained in those Returns may be disclosed. It does not appear to me that there is any section in Section 77.265 which would authorize or allow the Town or its Assessor to release the information so received. Therefore, I believe that this report should not be released to the general public. Instead, the general public may make their request for that information from the Department of Revenue and obtain it, if allowed by the Department of Revenue.

Hopefully this is helpful to you in evaluating this situation. Thank you.

Sincerely,

**HARROLD, SCROBELL & DANNER, S.C.**

  
Gregory J. Harrold

GJH:kt