Procedure for Sworn Telephone or Sworn Written Testimony Requests

Policy 18 -1BOR

Whereas, sec. 70.47(8), Wis. Stat. Authorizes the Board of Review to consider requests from property owner of the property owner's representative to testify under oath by telephone or Written statements under oath to the Board of Review and whether to allow the same; and

Whereas, the Department of Revenue has determined that the legal requirements of the Notice to Appear at the Board of Review must be satisfied and the Objection Form must be completed and submitted to the Board of Review as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.

Now Therefore the Town of Milltown Board of Review of Town of Milltown, Polk County does hereby adopt as Board of Review policy the following:

1. PROCEDURE:

Before the Board of Review (hereinafter BOR) can considerer a request from the property owner or the property owner's representative (hereinafter "owner") to testify by telephone or submit a sworn written statement, the owner must first complete and file with the clerk of the BOR the following documents:

- A timely Notice of Intent to appear at BOR;
- b. A timely Objection Form for Real Property Assessment (PA-115A); and
- A fully complete Request to Testify by Telephone or Submit a Sworn Written Statement at BOR (form PA-814).

Such request must be filled with the clerk of the BOR within the first 2 hours of the BOR's first Scheduled meeting.

If the owner fails to file the aforementioned documents are required, the BOR will not consider the request.

2. CRITERIA:

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request:

- The owner's stated reason(s) for the request as indicated on the PA-814
- b. Fairness to the parties
- c. Ability of the owner in procure in person oral testimony and due diligence exhibited by the owner in procuring such testimony
- d. Ability to cross examine the person providing the testimony
- e. The BOR's technical capacity to honor the request
- f. Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE.

This policy shall be effective upon passage.

Passed on the 16th day of May, 2018

By the Board of Review the Town of Milltown.

BOL Town Charperson, Harlen Hegdal Jon Eckel

own Clerk, James Gary Cilyquis