

Policy to Establish Procedures and Criteria for Allowing Alternative Forms of Sworn Testimony at Board of Review (BOR) Hearings

Whereas, sec. 70.47(8), Wis. Stat. authorizes the board of review to consider requests from a property owner or the property owner's representative to appear before the board under oath by telephone or to submit written statements under oath to the board of review; Now Therefore the Board of Review for the Town of Colburn, Chippewa County does hereby adopt the following:

1. PROCEDURE: In order for a property owner or property owner's representative to submit a request to testify by phone or submit a sworn written statement, he or she must first comply with the following procedures:

- a) the legal requirement to provide notice of intent to appear at BOR must be satisfied; and,
- b) an Objection Form for Real Property Assessment (PA-115A) must be completed and submitted to the BOR as required by law. After the two requirements outlined above have been met, a Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814) may be submitted to the BOR clerk. Such requests must be submitted in time to be considered by the board at the first meeting of the BOR.

2. CRITERIA TO BE CONSIDERED The Board of Review may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The requester's stated reason(s) for the request as indicated on the PA-814;
- b. Fairness to the parties;
- c. Ability of the requester to procure in person oral testimony and any due diligence exhibited by the requester 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 board deems pertinent to deciding the request .

Adopted this 5th day of September 2023, By the Board of Review of the Town of Colburn.

  
\_\_\_\_\_

BOR Chairperson

Attested by:

  
\_\_\_\_\_

BOR Clerk



## Request to Testify by Telephone or Submit a Sworn Written Statement at the Board of Review (BOR)

Section 70.47(8), Wis. Stats., states "...Instead of appearing in person at the hearing, the board **may** allow the property owner, or the property owner's representative, at the request of either person, to appear before the board, under oath, by telephone or to submit written statements, under oath, to the board. ..."

**NOTE: The legal requirements of the Notice of Intent to Appear at the BOR must be satisfied and the Objection Form must be completed and submitted to the BOR as required by law prior to the Request to Testify by Telephone or Submit Sworn Written Statement form being submitted.**

Municipality	County
Property owner's name	Agent name (if applicable)
Owner's mailing address	Agent's mailing address
Owner's telephone number (     )	Agent's telephone number (     )
<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	<input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Owner's email address	Agent's email address

Please provide the following information on the property and the assessment to which you are objecting. (Attach additional sheets, if necessary.)

1. Property address \_\_\_\_\_
2. Legal description or parcel number from the current assessment roll \_\_\_\_\_
3. Total Property Assessment \_\_\_\_\_
4. If agent, attach signed Agent Authorization form, PA-105

Testify by telephone\*                       Submit sworn written statement

Basis for request \_\_\_\_\_

\_\_\_\_\_

\* If the request is approved, provide the best telephone number to reach you \_\_\_\_\_

Owner's or Agent's signature	Date

**For Board Use Only**

Approved                       Denied

Reason \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Taxpayer advised \_\_\_\_\_  
Date

