

CITY OF APPLETON POLICY		TITLE: BOARD OF REVIEW REQUEST FOR SWORN TELEPHONE OR SWORN WRITTEN TESTIMONY	
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Reviewed by Attorney’s Office Date: May 2018	Board of Review Approval Date: July 18, 2018		

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 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 a Request to Testify by Telephone or Submit Sworn Written Statement from being submitted.

Now, therefore, the Board of Review of the City of Appleton, does hereby adopt as Board of Review policy the following:

1. PROCEDURE

Before the Board of Review (hereinafter BOR) can consider a request from a property owner or the property owner's representative (hereafter "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) A timely Notice of Intent to Object to the assessment and appear at BOR filed at least 48 hours before the commencement of the first scheduled BOR hearing;
- b) A timely filed Objection Form for Real Property Assessment, completed in its entirety (PA-115A);
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at BOR (Form PA-814); and
- d) If an agent is designated, a fully completed Agent Authorization Form on Form PA-105.

Other than the Notice of Intent to Object, such requests must be filed with the clerk of the BOR within the first two (2) hours of the BOR's first scheduled meeting. If the owner fails to file the aforementioned documents as required, the BOR will not consider the request to

testify by telephone or submit sworn oral testimony.

2. PREREQUISITES

Further, in addition to having the Board consider any such request by the Taxpayer, the taxpayer must have fully complied with all of the statutory procedural requirements of Sec. 70.47(7)(aa) and (ac) to (af) before the taxpayer is eligible to request to testify by telephone or submit a sworn written statement at the BOR. Specifically, the statutory requirements include:

- a) Allowing the assessor to enter onto their property to conduct an exterior view of the property after the assessor has made a written request, sent by certified mail, to inspect the property. ;
- b) No later than seven (7) days before the first meeting of the BOR, providing to the assessor all of the income and expense that the assessor requests if the property has been valued by the objector or the assessor using the income approach; and
- c) Specifying on the objection form an estimate of their property's land and improvement value and the information used to arrive at that estimate.

If the owner fails to satisfy the above referenced requirements in a timely manner in accordance with the statutory requirements, the BOR will not consider the request to testify by telephone or submit sworn oral testimony.

3. CRITERIA

The BOR, may consider any or all of the following factors when deciding whether to grant or deny the request the request to testify by telephone or submit sworn oral testimony:

- a) The owner's stated reason(s) for the request as indicated on the Form PA-814;
- b) Fairness to the parties;
- c) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony;
- d) Ability to examine or question the person(s) providing the testimony, whether written or oral by telephone;
- e) The BOR's technical capacity to honor the request;
- f) The nature of and sufficiency of the written materials proposed to be provided; and
- g) Any other factors that the BOR deems pertinent to deciding the request.

3. EFFECTIVE DATE

This policy shall be effective upon passage.

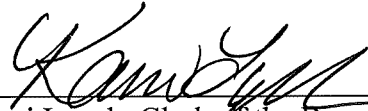
Passed on this 18th day of July 2018.

BY: City of Appleton
Board of Review



James Smith, Chairperson of the Board of Review

ATTEST BY:



Kami Lynch, Clerk of the Board of Review

