

**Board of Review Policy on Procedure for Sworn  
Telephone or Sworn Written Testimony Requests  
ORDINANCE 2024-1**

WHEREAS, Wis. Stat. § 70.47(8) 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 to submit sworn written statements to the Board of Review; and

WHEREAS, the Wisconsin 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 form being considered;

NOW, THEREFORE, the Town Board of Review of the Town of EATON, MANITOWOC County hereby adopts the following policy:

**1. PROCEDURE:**

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

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

Requests must be filed with the BOR clerk within the first 2 hours of the BOR's first full meeting. If the property owner fails to file the documents as 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:

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

**3. EFFECTIVE DATE:**

This policy shall be effective upon passage.

Adopted this 10<sup>th</sup> day of June, 2024

By the Board of Review of the TOWN OF EATON, MANITOWOC COUNTY.

  
Board of Review Chairperson

Attested by  
  
Board of Review Clerk