

Village of Belgium
Board of Review Policy on Procedure for Sworn Telephone or Sworn Written
Testimony Request

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 form being submitted.

Now Therefore the Village Board of Review of the Village of Belgium, Ozaukee County 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 appear at 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)

Such request must be filed 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 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 owner's stated reasons(s) for the request as indicated on the 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

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- 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 29th day of June, 2017

By the Board of Review of the Village of Belgium



Board of Review Chairperson

Attested by:



Clerk of the Board of Review

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
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For Board Use Only

Approved Denied

Reason _____

Taxpayer advised _____
Date