

CITY OF ONALASKA

Policy: Board of Review Procedure for Sworn Testimony or Sworn Written Testimony Requests

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Approved by Finance & Personnel Committee: 6/3/15

Approved by Council: 6/9/15

PURPOSE

The purpose of this policy is to outline the method in which the Board of Review may consider requests by a taxpayer or the taxpayer's representative to testify under oath by telephone or written statements under oath to the Board of Review (hereinafter BOR) and whether to allow such requests.

PROCEDURE

Before the BOR can consider a request from a taxpayer or representative thereof (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:

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

Such requests 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.

If the owner files the aforementioned documents as required and a request from a taxpayer or assessor or at its own discretion is made to waive the hearing of an objection, the BOR shall use the following criteria when making its decision.

CRITERIA

The BOR, may consider any or all of the following factors when deciding whether to grant or deny a request to provide sworn written testimony in lieu of providing oral personal testimony:

- (1) The Owner's stated reason(s) for the request as indicated on the PA-814
- (2) Fairness to the parties
- (3) Ability of the owner to procure in person oral testimony and any due diligence exhibited by the owner in procuring such testimony.
- (4) Ability to cross examine the person providing the testimony
- (5) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

The BOR, may consider any or all of the following factors when deciding whether to grant or deny a request to provide sworn telephone testimony in lieu of providing oral personal testimony:

- (1) Medical Emergencies;
- (2) Family Emergencies;
- (3) Ability of the Owner to have a representative appear and give in person oral testimony and any due diligence exhibited by the Owner in procuring such testimony. Ability of the owner to procure in person oral testimony due to geographical constraints shall not be considered in determining whether to grant a request to provide sworn telephone testimony.
- (4) Any other factors that the BOR deems pertinent to deciding whether to waive the hearing

The BOR shall allow sworn telephone testimony for all ill or disabled persons who present to the BOR a letter from a physician, osteopath, and physician assistant as defined in Wis. Stat. 448.01(6) or advanced practice nurse prescriber certified under Wis. Stat. 441.16(2) that confirms their illness or disability.