



**Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests
Board of Review – 2026**

WHEREAS, Wis. Stat. § 70.47(8) authorizes the Board of Review (BOR) 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 BOR; and

WHEREAS, Wis. Stat. § 70.47(7)(a) states that the property owner must submit proper notice of intent to file an objection and a written objection on the Objection Form approved by the Department of Revenue (DOR) to the BOR prior to a Request to Testify by Telephone form or Request to Submit Sworn Written Statement being considered by the BOR;

WHEREAS, Wis. Stat. § 70.47(7)(af) states that if the assessment was set based on the income approach, then the property owner must submit income and expense information to the City Assessor no less than 7 days prior to the first meeting of the BOR;

NOW, THEREFORE, the BOR of the City of West Allis, Milwaukee County does hereby adopt the following Policy:

1) PROCEDURE:

Before the BOR can consider a request from a property owner or the property owner's representative to testify by telephone or submit a sworn written statement, the property owner must first complete and file 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);
- c) Where applicable, a fully executed Agent Authorization form (PA-105) for the property owner's representative;
- d) Where applicable, timely income and expense information submitted to the City Assessor; and
- c) A fully completed Request to Testify by Telephone or Submit a Sworn Written Statement at the BOR (DOR 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 required form;
- 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 to be pertinent to deciding the request for sworn telephone or written testimony.

3) EFFECTIVE DATE:

This policy shall be effective upon passage by the BOR on the date below.

This **Policy on Procedure for Sworn Telephone or Sworn Written Testimony Requests** is

adopted by the BOR as of this _____ day of _____, 20____.

Board of Review Chairperson

Board of Review Clerk