

**TOWN OF HARMONY**

**CHAPTER 18 OF THE MUNICIPAL CODE  
OF THE TOWN OF HARMONY, WISCONSIN**

**BOARD OF REVIEW**

**PROCEDURES AND CRITERIA FOR ALLOWING ALTERNATIVE FORMS OF SWORN TESTIMONY  
AT BOARD OF REVIEW (BOR) HEARINGS**

I. PROCEDURE:

In order for a property owner or property owner's representative to submit a request to testify by phone or submit a sworn written statement, he or she must first comply with the following procedures: a) the legal requirement to provide notice of intent to appear at BOR must be satisfied; and b) an Objection Form for Real Property Assessment (PA-115A) or comparable Wisconsin Department of Revenue form must be completed and submitted to the BOR as required by law.

After the two requirements outlined above have been met, a Request to Testify by Telephone or Submit a Sworn Written Statement at Board of Review (Form PA-814) or comparable Wisconsin Department of Revenue form may be submitted to the town clerk. Such requests must be submitted in time to be considered by the board at the first meeting of the BOR.

II. CRITERIA TO BE CONSIDERED:

The board may consider any or all of the following factors when deciding whether to grant or deny the request:

- a. The requester's stated reason(s) for the request as indicated on the PA-814 or comparable Wisconsin Department of Revenue form.
- b. Fairness to the parties
- c. Ability of the requester to procure in person oral testimony and any due diligence exhibited by the requester in procuring such testimony
- 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 board deems pertinent to deciding the request

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