# TOWN OF BENNETT DOUGLAS COUNTY, WISCONSIN

# ORDINANCE TO ESTABLISH PROCEDURES AND CRITERIA FOR ALLOWING ALTERNATIVE FORMS OF SWORN TESTIMONY AT BOARD OF REVIEW (BOR) HEARINGS

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 appear before the board under oath by telephone or to submit written statements under oath to the board of review;

Now Therefore the Town Board of Bennett, Douglas County does ordain as follows:

### 1. 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) 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) 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.

# 2. 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
- (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

#### 3. EFFECTIVE DATE

This ordinance shall be effective upon posting as provided by law.

Passed on the 9<sup>th</sup> day of July, 2018.

By the Town Board of the Town of Bennett, Douglas County, Wisconsin

Town Chairpersor

Town Clerk

Posted 7/9/18

# TOWN OF BENNETT DOUGLAS COUNTY, WISCONSIN

Ordinance Relating to the Confidentiality of Information About Income and Expenses Requested by the Assessor In Property Assessment Matters in the Town of Bennett

Whereas, as part of the Budget Adjustment Act, 1997 Wisconsin Act 237, a number of significant changes regarding property tax assessment appeals and Board of Review procedures were enacted; and

Whereas, Section 70.47(7)(af), Wis. Stats., requires that the municipality provide by ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under Section 70.47(7)(af), Wis. Stats., and shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of the court,

Now, Therefore, the Town Board of the Town of Bennett, Douglas County, Wisconsin, DO ORDAIN AS FOLLOWS:

## SECTION 1: INCOME/EXPENSE INFORMATION

Whenever the Assessor, in the performance of the Assessor's duties, requests or obtains income and expense information that is provided to the Assessor shall be held by the Assessor on a confidentiality basis, except, however, that the information may be revealed to and used by persons: in the discharging of duties imposed by law; in the discharge of duties imposed by office (including, but not limited to, used by the Assessor in performance of official duties of the Assessor's office and use by the Board of Review in performance of its official duties); or pursuant to order of a court. Income and expenses information provided to the Assessor under Section 70.47(7)(af), unless a court determines that it is inaccurate, is, per Section 70.47(7)(af), not subject to the right of inspection and copying under Section 19.35(1), Wis. Stats.

### SECTION 2: SEVERABILITY

The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3: EFFECTIVE DATE

This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Dated this 9th day of July, 2018.

By the Town Board of the Town of Bennett, Douglas County, Wisconsin

Town Chairpeysor

Town Clerk

Posted 7/9/18