

## **Board of Assessment Appeal Procedure**

**Taxpayers can appeal the assessment of real property and personal property to the board of assessment appeals once a year by filing an appeal no later than February 20th.**

**The assessor's office will make available on February 1<sup>st</sup>. an application to appeal to the board of assessment appeals or you can follow the direction stated below as required by State Statute 12-111.**

**Motor vehicles appeals can be done only in the month of September by following the same procedures except the appeal application must be filed no later than September 1<sup>st</sup>.**

### **Some Information or supporting evidence accepted by the Board:**

**Real estate - appraisals, comparables of sold properties.**

**Note: must be as of the last town wide revaluation date.**

**Example: last town wide revaluation date is 10/1/2013; comparables must be of sold properties as of that date and time frame.**

**Personal Property-copies of 3 years of tax returns including depreciation and amortization schedule pages and general ledgers.**

Section 12-111 of the General Statutes of the State of Connecticut as amended by P.A. 95-283. Any person, including any lessee of real property whose lease has been recorded as provided in Section 47-19 and who is bound under the terms of his lease to pay property taxes and any person to whom title to such property has been transferred since the assessment date, claiming to be aggrieved by the doings of the assessors of such town may appeal therefrom to such Board of Assessment Appeals. Such appeal shall be filed, in writing, on or before February 20th (twentieth). The written appeal shall include, but is not limited to, the property owner's name, name and position of the signer, description of the property which is the subject of the appeal, name and mailing address of the party to be sent all correspondence by the Board of Assessment Appeals, reason for the appeal, appellant's estimate of value, signature of the property owner, or duly authorized agent of the property owner, and date of signature. The Board shall notify each aggrieved taxpayer who filed a written appeal in the proper form and in a timely manner, no later than March first immediately following the assessment date, of the date, time and place of the appeal hearing. Such notice shall be sent no later than seven calendar days preceding the hearing date except that the Board may elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment property with an assessed value greater than one million dollars. The Board shall, not later than March first, notify the appellant that the Board has elected not to conduct an appeal hearing . . . Pursuant to CT Statutes Sec. 12-117a, **Any person claiming to be aggrieved by the action of the Board, may within two months of the date, of the mailing of the decision, appeal to the superior court.**