

# Town of Portland

## Board of Assessment Appeals

### Application to Appeal

Pursuant to C.G.S. §12-111, an application to appeal an assessment for Real Estate or Personal Property must be filed:

**on or before February 20**

Motor vehicle assessment appeals are held only in September

The Board of Assessment Appeals does not have to give a hearing to incomplete applications. Please print or type.

**Applications may be sent to:**

Portland Board of Assessment Appeals  
 c/o Assessor's Office  
 PO BOX 71  
 PORTLAND CT 06480

<b>Property Owner:</b>		Grand List of:	Unique (Alternate) ID:
Name		<b>Property Description / Location:</b>	
Address		No. & Street	
City/State/Zip		Map/Block/Lot	
<b>Appellant:</b>		Property Type	<ul style="list-style-type: none"> <li style="width: 33%;">• Residential</li> <li style="width: 33%;">• Commercial</li> <li style="width: 33%;">• Industrial</li> <li style="width: 33%;">• Apartment</li> <li style="width: 33%;">• Motor. Veh.</li> <li style="width: 33%;">• Pers. Prop.</li> </ul>
Name		<b>Reason for appeal:</b>	
Address			
City/State/Zip			
<b>Correspondence &amp; Contact:</b>			
Name			
Address			
E-Mail		<b>Appellant's estimate of value:</b>	
City/State/Zip			
Phone No.		<i>(Attach documentation of value, if applicable)</i>	
<i>Signature of Property owner or duly authorized agent (attach evidence of authorization)</i>			<i>Date</i>
<b>X</b>			
Board of Assessment Appeals appointment:	Date	Time	Place

**Appeal Summary:**     **ASSESSMENT CHANGE**         **NO CHANGE**         **APPLICATION DENIED**

<b>Grand List Assessment</b>	<b>Board of Assessment Appeals</b>
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Board of Assessment Appeals: (signatures)

\_\_\_\_\_  
 John Dillon - Chairman    X

\_\_\_\_\_  
 Peter Castelli - Member    X

\_\_\_\_\_  
 Thomas Malecky - Member    X

**Date of Board's Decision:** \_\_\_\_\_

## **RIGHT OF APPEAL**

Boards of assessment appeals begin their work when taxpayers wish to contest the assessment of their properties or the imposition of an additional conveyance tax under SS 12-504a to 12-504f.

The first appeal is to the Board of Assessment Appeals in the town or city where the property is located. Taxpayers must take two initial steps: Make written application on or before February 20 or March 20, if the assessor has received an extension for filing the Grand list, and, at one of the meetings, offer or consent to be sworn in and give facts required by the board, either orally or in writing, or both (S12-111, S12-113, S12-112).

Taxpayers may or may not be represented by attorneys. If they are not satisfied with the board's decisions, they may turn to the Superior court of the judicial district for the town or city in which their property is located. [S12-117(a)]

The boards derive their legal authority from the General Statutes, municipal charter, or from a special act of the General Assembly. In addition they are bound by the decisions of the federal and state courts.

The courts have, as well, affected assessment policy in their interpretations of fair market value. At the same time, they have expounded on appeals procedures that a) explain when a taxpayer is aggrieved, b) define the jurisdiction of the courts in appeals procedures, and c) provide the legal remedy for wrong doings of assessors and boards of assessment appeals.