

## 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 (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.