

# Board of Assessment Appeals

## Application for Appeal

**Pursuant to C.G.S. §12-111, an application to appeal an assessment for Real Estate or Personal Property must be filed by February 20. Appeals on Motor Vehicle assessments are held only in September**

**DIRECTIONS TO FILE:** Applications to appeal assessments must be filed with the Assessor's Office and only applicable to current grand list value. In years the grand list is granted an extension, the statutory grievance date is extended to March 20. The Assessor's Office will notify appellants at least two weeks prior to their scheduled public hearing. It is advisable to obtain or request a date stamped copy "received" on all appeals filed. The Board reserves the right not to hear appeals on assessments greater than 1 million dollars and applications submitted incomplete or non-legible may be denied. Grievances may be filed with the Superior Court within sixty days from the Boards decision date.

Please print or type within the top section above dotted line and attach any additional information.

<b>Property Owner:</b> _____ <b>Grand List or Tax Bill #:</b> _____	
<input type="checkbox"/> <b>Real Estate</b> Location: _____ Map/Lot Number: _____	
<input type="checkbox"/> <b>Personal Property</b> DBA: _____ Unique ID: _____	
--- SEPTEMBER HEARINGS ONLY ---	
<input type="checkbox"/> <b>Motor Vehicle</b> Year _____ Make: _____ Model: _____ Registration (plate#): _____	
<p><b>Correspondence/Contact</b>                  Representatives or agents must have written authorization</p> <p>Name: _____</p> <p>Mailing Address: _____</p> <p>City/State/Zip: _____</p> <p>Telephone - evening or cell: _____</p> <p>Email: _____</p>	<p><b>Reason for Appeal</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p><b>Owners Estimate of Value \$</b> _____ <b>REQUIRED</b></p> <p style="text-align: center;"><i>Signature of Property Owner or duly authorized agent</i></p> <p><b>X</b> _____ <b>DATE</b> _____</p>

→ Completed applications may be sent to PORTLAND BOARD OF ASSESSMENT APPEALS, c/o Assessor's Office, BOX 71, PORTLAND CT 06480

Your hearing has been Scheduled. Hearings are to be limited to 15 Minutes each.		
<b>DATE:</b> _____	<b>TIME:</b> _____	<b>LOCATION:</b> _____
<p><b>Board of Assessment Appeals Vote/Recommendation;</b></p> <p><input type="checkbox"/> Denied Application. - no hearing scheduled, see comments</p> <p><input type="checkbox"/> No Change – Grand List Assessment Stands</p> <p><input type="checkbox"/> Assessment Change *</p> <p>Comments: _____</p> <p>_____</p> <p>_____</p>	<p><b>GRAND LIST ASSESMENT:</b></p> <hr/> <p><b>* BAA ASSESMENT:</b></p> <hr/> <p><u>Board Members</u></p> <p>William Donahue <b>X</b> _____</p> <p>Kenneth Kearns <b>X</b> _____</p> <p>Peter Castelli <b>X</b> _____</p> <p style="text-align: right;"><u>BAA Decision Date:</u> _____</p>	

## 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.