

Anyone claiming to be aggrieved by the actions of the assessor has the right to an appeal before the Board of Assessment Appeals.

When you appeal to the BAA **it is an assessment (70% of full value) appeal, not a tax appeal** . By appealing to the BAA, you saying that Town's opinion of the value of your property is incorrect. Appeals must be presented to the Board of Assessment Appeals (BAA) at one of its March or September meetings.

The BAA may decrease an assessment, increase an assessment or not change an assessment at all.

September Meetings: The BAA will advertise the date of its September meeting in a local newspaper. The September meeting is for Motor Vehicles only. Taxpayers should appear with their vehicle and/or any evidence or documentation to support their claim.

March Meetings: In order to be heard by the BAA at its March meeting, you must file a written appeal with an original signature, to the **Assessor's Office, 505 Silas Deane Hwy, CT, no later than close of business on Tuesday, February 20, 2018**. The BAA will receive all applications and schedule their meetings accordingly. If you are submitting an appraisal or other similar evidence, you must submit a copy along with your application. Once you have submitted a complete and valid application to the BAA, you will be notified in writing where and when to appear for your hearing.

APPEALS PROCEDURE

- √ Appear at the time and place prescribed by the BAA (Please be on time)
- √ You **MUST** complete a separate form for each property you wish to appeal
- √ If you cannot or do not wish to appear, you may have someone appear as your representative (Written authorization required)
- √ The BAA will reschedule an appointment only if another time is available
- √ **NOTE:** Unless you receive written confirmation of a rescheduled appointment, you or your agent must appear at the time and place first prescribed by the BAA
- √ **FAILURE TO APPEAR WILL RESULT IN A DEFAULT – Denial of your appeal**
- √ You will be sworn under oath to be truthful in answering questions concerning your property
- √ You will have the opportunity to present evidence (appraisals, photographs, reports, etc.)
- √ Remember – It is your responsibility to prove your appeal
- √ Motor Vehicle values are based on NADA Clean Retail values. Kelly Blue Book, Edmonds, etc. are not accepted as proof of value.
- √ An appraisal by a qualified appraiser is not required, but is recommended
- √ You must pay your taxes as they come due or interest and penalties will be applied
- √ Consult with the Tax Collector for payment instructions while your appeal is pending
- √ Notice of the Board's decision will be mailed to the property owner unless otherwise noted on application

For further information you may wish to review the Connecticut General Statutes as amended, relative to appeal rights. Below is a list of just some of those laws for your convenience. **NOTE: We do not provide legal advice, however we want you to be well informed of your appeal rights.** For a complete listing of applicable laws and competent, proper legal advice, we urge you to consult with an attorney.

Connecticut General Statutes

<u>Section</u>	
12-110	Sessions of the Board of Assessment Appeals
12-111	Appeals of the Board of Assessment Appeals
12-112	Limit of time for appeals
12-113	When Board of Assessment Appeals may reduce lists (as amended)
12-114	Board of assessment appeals to impose a penalty if reducing the assessment of a taxpayer who did not file a personal property declaration (as amended)
12-115	Board of assessment appeals may make supplemental additions to grand lists
12-117a	Appeals from boards of tax review or boards of assessment appeals
12-119	Remedy when property wrongfully assessed

All information and correspondence with the BAA should be directed to:

Board of Assessment Appeals
Assessor's Office
505 Silas Deane Highway
Wethersfield, CT 06109
Ph: 860-721-2810 / Fx: 860-721-2811
assessor@wethersfieldct.gov