

TOWN OF DEEP RIVER

BOARD OF ASSESSMENT APPEAL'S INFORMATION

General

- The Board of Assessment Appeals is an elected independent Board.
- Any information in support of your appeal must be attached to your petition or submitted at the time of the appeal. The petition must state the reason and justification for your appeal.
- You are required to submit evidence to support your appeal.
 - For example, assessment or taxes are too high does not support an appeal based upon fair market value.
- Make sure that you retain copies of your appeal and support.
 - The information given to the Board becomes part of the official record and cannot be returned.
 - Any confidential information submitted as part of the appeal is no longer protected under freedom of information as a confidential record.
 - Appraisals that are submitted should be for property tax purposes reflecting the fair market value of the property as of the date of revaluation.
- The Board is neither required to explain the reason for their decisions nor required to explain what information is required to support your appeal. It is up to you to be prepared to support your case.
- The Board of Assessment Appeals does not necessarily make their decision on the same day as the appeal. Updated schedules of upcoming Board of Assessment Appeal meetings and agendas will be posted in the Town Clerk's Office.

Connecticut General Statute References and Comments

Section 12-110 Connecticut General Statutes (CGS)

1. Notice of the time and place of the Board of Assessment Appeal's regular meetings are to be posted (by January 31st, Section 12-225) in the office of the Town Clerk and in the local newspaper.

2. Additional meetings of the Board are posted in the Town Clerk's Office as needed. Agendas of the business to be transacted are contained in such notice. (1-860-526-6024, Office of the Town Clerk)
3. The Board must complete their duties by the last business day of the month of March, unless an extension is granted to the Assessor or Board. (Section 12-117).

Section 1-225, as amended by PA 08-3 June 11 Special Session CGS

1. Within twenty-four hours **special** meeting agendas are required to be posted with the Town Clerk's Office and posted on the Town's internet web site, if available. (also check the Town's Website: www.deepriverct.us)
2. Votes of each member shall be reduced to writing and made available to the public for inspection within forty-eight hours, and be recorded in the minutes.
3. Within seven days of any session of the Board all meeting minutes (draft form or otherwise) are to be posted with the Town Clerk's Office and posted on the Town's internet web site, if available.

Section 12-111, CGS

1. Any person, including a lessee of real property whose lease had been recorded in compliance with Section 47-19 may appeal to the March session of the Board. Regular motor vehicle appeals may also be heard during the month of September.
2. Petition for an appeal is to be filed by February 20th for the prior October 1st Grand List or for property added subsequent to the completion of the preceding Board of Assessment Appeals duties. The petition is to be completed in its entirety. **Notification of the results will be mailed as indicated on the petition.** If an extension is granted to the assessor the dates are pushed forward one month.
3. (a) Following receipt of a petition by the Board, a notification is sent to the appellant no later than March 1st of the time and place to appear for such hearing. (b) The Notice must also be sent no later than seven calendar days preceding the hearing date
4. The Board may elect not to hear commercial, industrial, utility or apartment property with an assessed value greater than five hundred thousand dollars. [2(a) applies]
5. **Within one week of the Board's decision** a notification of the Board's final decision is mailed to the appellant. The notice contains the decision, **date of mailing**, and appellant's right of appeal, (Sec. 12-117a)
6. The Board may add omitted property within one week following notification to the appellant of a time and place to appear before the Board and show cause why such increase or addition should not be made.

Section 12-112, CGS

1. Appeals must be made timely and in the format as required by Section 12-111.

Section 12-113, CGS

1. Appearance and oath before the Board is required, either in person or by the person's attorney or agent. Affidavit is required for any representative other than the person or the person's attorney.

Section 12-114, CGS

1. Evidence is required prior to adjusting personal property accounts when a person refused or unnecessarily neglected to give in such person's declaration as prescribed by law. Adjusted assessment is subject to penalties imposed in section 12-41.

Section 12-117a, CGS

1. Within two months of the date of the mailing of the notice of the Board's decision, appeal to the superior court for the judicial district in which such Town is situated. (see, Section 12-111, #5) (Consult your legal counsel on the court filing requirements.)