Board of Assessment Appeals
Information Letter

To the Taxpayer:

When appealing an assessment to the Board of Assessment Appeals (BAA), there is some information with which you should be aware.

The initial Connecticut Statute enabling the process is known as Connecticut General Statutes Section 12-111. Photocopy of this section is attached hereto for your convenience.

In exercising your right of appeal you must file timely and completely according to the statutes and law. **Do not leave any line blank or with a question mark.** If you fail to file in timely and complete manner in accordance with the statute (CGS12-111) you will not receive a hearing as the Board of Appeals will be deprived of jurisdiction to make a determination concerning value, status, or other issues of your concern.

You are urged to file the application in timely and complete manner. This application is provided for your convenience. Alternatively, you may file in your own format however; the appeal must be filed in writing and precisely according to Connecticut General Statute 12-111, particularly with regard to specific requirements of the law. Please attach copies of all documents upon which you wish to rely as support or documentation of your assertions and basis of your appeal. **Personal property appeals must also supply all financial information necessary to support the claim of adjustment or removal. See CGS 12-114 and CGS 12-53, attached.**

The Board of Assessment Appeals is a separate and autonomous agency not connected to nor employed by the Assessor's Office. As a taxpayer, you should feel comfortable in asserting your right of appeal and value opinion, and in offering any applicable and appropriate information in support of your assertions.

The process is informal. You may hire a professional (attorney; appraiser; realtor; representative; etc.) to represent you if you wish; however, it is not a requirement. You may also send someone on your behalf such as a relative, neighbor or friend. Just make sure all owners of the property fill out and sign the agency form that is included with the appeal form.

Although informal, appeal to the Board of Assessment Appeal is generally considered important to your further rights of appeal. If dissatisfied with determination or decision of the Board of Assessment Appeals, you may appeal to the Superior Court within two months of the mailing of the notice of determination of action of the Board of Assessment Appeals. (CGS 12-117a).

If you have any questions, please contact the Board of Assessment Appeals in writing at 310 Norwich-New London Tpke., Uncasville, CT 06382. The Assessor's Office is also available to answer basic questions at (860) 848-6774.

PETITION TO THE BOARD OF ASSESSMENT APPEALS
TOWN OF MONTVILLE, CONNECTICUT

Must be filed by 4:30 p.m. February 17, 2017* **Town Hall is closed on 2/18th- 2/20th**

By the authority of §12-111 and §12-117, of the State of Connecticut, please print or type the following information about **each** property appealed.

GRAND LIST OF OCTOBER 1, 2016

*PROPERTY OWNERS NAME(S):_____

*APPELLANT'S NAME: _____

*PROPERTY LOCATION:_____
(Number and Street)

*MAP/LOT ID#:_____

*ACCOUNT#_____

*PROPERTY TYPE:_____
(Residential, commercial, industrial, personal property, motor vehicles)

*REASON FOR APPEAL_____

_____

*APPELLANT'S ESTIMATE OF VALUE:_____
(Attach documentation of value, if applicable)

_____

*Name, address, and phone number of party to be sent correspondence:

_____

_____

_____

*_____
Signature of property owner(s) or duly authorized agent (Attach proof of authorization)

*DATE_____

***ALL SECTIONS MUST BE COMPLETED IN ORDER TO BE GIVEN A HEARING.**
(CALL ASSESSORS OFFICE IF FUTHER INFORMATION IS REQUIRED)

THIS FORM MUST BE FILED BY FEBRUARY 17, 2017 AND RETURNED TO:

Board of Assessment Appeals
c/o Assessor's Office
310 Norwich-New London Tpke.
Uncasville, CT. 06382

If proof of receipt is desired please send by Certified Mail.

TOWN OF MONTVILLE

Board of Assessment Appeals
310 Norwich-New London Tpke.
Uncasville,CT 06382

AGENT'S CERITIFICATION

DATE: _____

To Whom It May Concern: I (we) _____

being the legal owner(s) of property:

located at _____

hereby authorize _____

to act as my/our agent in all matters before the Board of Assessment Appeals of the Town of Montville

for the assessment year commencing October 1, 2016.

(Signed) _____

(Signed) _____

(Signed) _____

Sec. 12-111. Appeals to board of assessment appeals. (a) Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 and who is bound under the terms of a lease to pay real property taxes and any person to whom title to such property has been transferred since the assessment date, claiming to be aggrieved by the doings of the assessors of such town may appeal therefrom to the board of assessment appeals. Such appeal shall be filed, in writing, on or before February twentieth. The written appeal shall include, but is not limited to, the property owner's name, name and position of the signer, description of the property which is the subject of the appeal, name and mailing address of the party to be sent all correspondence by the board of assessment appeals, reason for the appeal, appellant's estimate of value, signature of property owner, or duly authorized agent of the property owner, and date of signature. The board shall notify each aggrieved taxpayer who filed a written appeal in the proper form and in a timely manner, no later than March first immediately following the assessment date, of the date, time and place of the appeal hearing. Such notice shall be sent no later than seven calendar days preceding the hearing date except that the board may elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment property with an assessed value greater than five hundred thousand dollars. The board shall, not later than March first, notify the appellant that the board has elected not to conduct an appeal hearing. The board shall determine all such appeals and send written notification of the final determination of such appeals to each such person within one week after such determination has been made. Such written notification shall include information describing the property owner's right to appeal the determination of such board. Such board may equalize and adjust the grand list of such town and may increase or decrease the assessment of any taxable property or interest therein and may add an assessment for property omitted by the assessors which should be added thereto; and may add to the grand list the name of any person omitted by the assessors and owning taxable property in such town, placing therein all property liable to taxation which it has reason to believe is owned by such person, at the percentage of its actual valuation, as determined by the assessors in accordance with the provisions of sections 12-64 and 12-71, from the best information that it can obtain, and if such property should have been included in the declaration, as required by section 12-42 or 12-43, it shall add thereto twenty-five per cent of such assessment; but, before proceeding to increase the assessment of any person or to add to the grand list the name of any person so omitted, it shall mail to such person, postage paid, at least one week before making such increase or addition, a written or printed notice addressed to such person at the town in which such person resides, to appear before such board and show cause why such increase or addition should not be made.

(b) If an extension is granted to any assessor or board of assessors pursuant to section 12-117, the date by which a taxpayer shall be required to submit a written request for appeal to the board of assessment appeals shall be extended to March twentieth and said board shall conduct hearings regarding such requests during the month of April. The board shall send notification to the taxpayer of the time and date of an appeal hearing at least seven calendar days preceding the hearing date, but no later than the first day of April. If the board elects not to hear an appeal for commercial, industrial, utility or apartment property described in subsection (a) of this section, the board shall notify the taxpayer of such decision no later than the first day of April.

Personal Property Appeals are also subject to the following statutes:

Sec. 12-114. Adjustment of assessment by board of assessment appeals. The board of assessment appeals may adjust the assessment of personal property belonging to any person, or the valuation, number, quantity or amount of any item of property reflected therein, even if such person has refused or unnecessarily neglected to give in such person's declaration to the assessors as prescribed by law. No such adjustment shall be made until the board receives the information necessary to substantiate such adjustment in accordance with subsection (c) of section 12-53. Any assessment adjusted by such board under the provisions of this section shall be subject to the penalties provided in section 12-41.

Sec. 12-53. Addition of omitted property. Audits. Penalty. (a) For purposes of this section: (1) "Omitted property" means property for which complete information is not included in the declaration required to be filed by law with respect to either the total number and type of all items subject to taxation or the true original cost and year acquired of all such items, (2) "books", "papers", "documents" and "other records" includes, but is not limited to, federal tax forms relating to the acquisition and cost of fixed assets, general ledgers, balance sheets, disbursement ledgers, fixed asset and depreciation schedules, financial statements, invoices, operating expense reports, capital and operating leases, conditional sales agreements and building or leasehold ledgers, and (3) "designee of an assessor" means a Connecticut municipal assessor certified in accordance with subsection (b) of section 12-40a, a certified public accountant, a revaluation company certified in accordance with section 12-2c for the valuation of personal property, or an individual certified as a revaluation company employee in accordance with section 12-2b for the valuation of personal property.

(b) During the period prescribed by law for the completion of their duties the assessor or board of assessors of each town shall add to the declaration of each taxpayer any taxable property which they have reason to believe is owned by such taxpayer and has been omitted from such declaration. The property so added shall be assessed at the percentage of the actual valuation thereof, as determined by the assessor or board of assessors in accordance with the provisions of sections 12-63 and 12-71, from the best information the assessor or board of assessors can obtain, and twenty-five per cent of the assessment of such omitted property shall be added thereto. The assessor or board of assessors shall notify such person, in accordance with section 12-55, of any such increase in the assessed valuation.

(c) (1) The assessor or board of assessors may perform an audit or require a designee of the assessor to perform an audit of any personal property required to be declared pursuant to section 12-40 or section 12-43. The assessor shall give notice in writing to the owner, custodian or other person having knowledge of any such property or the valuation thereof, of the time and place of such audit with respect to such property. Such notice shall be placed in the hands of such person or left at such person's usual place of residence or business or shall be sent to such person by registered or certified mail at the last-known place of residence or business not later than three years following the assessment date for which such declaration was required to be filed. Such notice shall direct the person named therein to appear before the assessor or board of assessors, or before a designee of said assessor, with books of account, papers, documents and other records for examination under oath relative to any such property or the valuation thereof. The methodologies used to determine the value of such property during such audit shall remain consistent with the methodologies requested by the assessor to determine the value of such property for the grand list year to which such audit or audits relate.

(2) All taxable property, discovered during such audit and not declared by the owner as required by law, shall be added to the owner's declaration by such assessor or board of assessors at the percentage of its actual valuation, as determined by the assessor or board of assessors in accordance with the provisions of sections 12-63 and 12-71, and twenty-five per cent of such assessment shall be added thereto. If personal property is discovered during such audit to have been omitted, as defined in subsection (a) of this section, by the taxpayer, the difference between the value originally determined by the assessor and that determined as a result of the audit, shall be added to the taxpayer's declaration by the assessor at the percentage of its actual valuation pursuant to sections 12-63 and 12-71, plus twenty-

five per cent of the assessment of such omitted property.

(3) Notwithstanding the provisions of sections 12-57 and 12-129, if any property is discovered during such audit to be listed in error by the owner, it shall be removed from such owner's declaration by the assessor or board of assessors.

(4) No person shall be excused from giving testimony or producing books of account, papers, documents and other records on the ground that such testimony and such production of documents will tend to incriminate such person, but such testimony and such production of documentary evidence shall not be used in any criminal proceeding against such person. Any person who fails to appear at the time and place of such audit as designated in such notice, or, having appeared, refuses to answer any pertinent question or who fails to produce the books, papers or other documents mentioned in such notice, shall be fined not more than one hundred dollars or imprisoned not more than thirty days or both. All property which the assessor or board of assessors believes should have been declared for taxation and was not declared and concerning which sufficient information cannot be obtained by them at such hearing, or any adjournment thereof, shall be added to the list at such percentage of the actual valuation thereof from the best information obtainable by the assessor or board of assessors and twenty-five per cent shall be added to such assessment.

(d) If the assessor or board of assessors of any town adds property to the declaration of any person or makes out a declaration for any person not filing a declaration or increases or decreases the valuation of any taxable property under the provisions of subsection (c) of this section, they shall, within thirty days of the completion of an audit under said subsection (c), give such person notice in writing by mailing the same, postage prepaid, to such person's last-known address and the same shall be held to be sufficient. Such notice shall include, but not be limited to, an accounting of the additions or deletions segregated by the categories of personal property on the declaration used by personal property owners in said town, a revised copy of the declaration reflecting the changes determined at such audit and information describing the manner in which an appeal may be filed with the board of assessment appeals.

(e) Any person claiming to be aggrieved by the action of the assessor or board of assessors under this section may appeal the doings of the assessor or board of assessors to the board of assessment appeals and the Superior Court as otherwise provided in this chapter, provided such appeal shall be extended in time to the next succeeding board of assessment appeals if the statutory period for the meeting of such board has passed. Any person intending to so appeal to the board of assessment appeals may indicate that taxes paid by such person for any additional assessment added in accordance with this section, during the pendency of such appeal, are paid "under protest" and thereupon such person shall not be liable for any interest on the taxes based upon such additional assessment, provided (1) such person shall have paid not less than seventy-five per cent of the amount of the taxes resulting from such additional assessment within the time specified and (2) the board of assessment appeals reduces the valuation of property or removes items of property from the list of such person so that there is no tax liability related to such additional assessment.

(f) Upon receipt of notice from the assessor or board of assessors of the addition of property to the declaration of any owner, or an increase in the assessment of any property included in such owner's declaration, the tax collector of the town shall, if such notice is received after the normal billing date, not later than thirty days thereafter mail or hand a bill to such owner based upon the addition of property to said owner's declaration or the increase in the assessment of any property that had been included in such owner's declaration added by the assessor or board of assessors. Such tax shall be due and payable and collectible as other municipal taxes and subject to the same liens and processes of collection, except that (1) such tax for the current fiscal year shall be due and payable in an initial or single installment due and payable not sooner than thirty days after the date such bill is mailed or handed to such owner and in any remaining, regular installments as the same are due and payable, and the several installments of the tax so due and payable, shall be equal, and (2) such tax for any prior fiscal year shall be payable not sooner than thirty days after the date such bill is mailed or delivered to such owner and shall include interest from the date or dates such tax for the corresponding grand list would have been due.