

Board of Assessment Appeals

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. 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. The format provided by the City of Bridgeport Department of Assessment for this purpose has these specific requirements noted.

Please attach copies of all documents upon which you wish to rely as support or documentation of your assertions and basis of your appeal.

The Board of Assessment Appeals is a separate and autonomous agency not connected to nor employed by the Department of Assessment. 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.

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 call the Board of Assessment Appeals at (203) 332-4207, or the Department of Assessment at (203) 576-7241.

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.