

# **Board of Assessment Appeals Instructions to File an Appeal**

## **Personal Property**

1. Obtain an appeal form along with a copy of the assessment record from the Assessor's Office. Appeal applications are available February 1st.
2. Complete the appeal form thoroughly and please print clearly. Complete a separate application for each property being appealed. Please be sure to provide your (or your agent's) email address and /or daytime telephone number where you can be reached in case of questions concerning your appeal application or cancellation due to inclement weather.
3. Please state a reason for appeal. Please note, "high taxes" or "over assessed" are not acceptable reasons for appealing your property valuation. You must be specific and provide evidence that the valuation of your property is inaccurate.
4. **You must complete Owner's estimate of Value.**
5. Please sign and date the appeal form to be submitted.
6. **Return the completed and signed original appeal application form to the Assessor's Office by the end of the business day FEBRUARY 20, 2024. (4:30PM)** (Supporting documentation may be submitted with the application or at the appeal hearing.) **All original appeal forms must be returned to and physically arrive in the Assessor's Office by the end of the business day FEBRUARY 20, 2024.** Hand Deliver to: Board of Assessment Appeals, c/o Assessor's Office, 225 Center Rd, Easton, CT 06612.
7. **Notice of Hearing**
  1. The clerk for the Board of Assessment Appeals will notify you by mail on or before March 1<sup>st</sup> indicating the date, time and place of your scheduled hearing.
  2. All hearings and decisions will be conducted during the month of March 2024.

### **Preparing for Hearing**

***Evidence to support your claim plays an integral part in supporting your requested value. To appeal a personal property assessment, a business owner or agent should explain why they believe the value is incorrect and provide the following information and/or documentation.***

- When did you acquire the property? \_\_\_\_\_ .
- What was the purchase price? \_\_\_\_\_.
- Attach a complete list of all tangible assets use in the operation of the business as of the assessment date. List the assets by category, chronologically by date acquired and include the original cost. (All equipment owned, leased, loaned or rented by the business.)
- Copies of Depreciation Schedules
- Income tax filings
- Photos if applicable

***Note: If the property owner failed or refused to initially file a Personal Property declaration with the Assessor, the owner must file a declaration with the Board of Assessment Appeals. The B.A.A. may***

*not make an adjustment until information to substantiate such value have been provided in accordance with CGS 12-53(c), such as tax returns, IRS forms 4562 or 179, balance or assets schedules or listings.*

*The Board of Assessment Appeals may not remove a penalty imposed under CGS 12-41(d) for property owners who failed to file a Personal Property Declaration by the due date or a penalty that is imposed for omitted property. Penalties may be adjusted to reflect an increase or decrease to the assessment that is changed by the B.A.A. (CGS 12-114). Penalties may be removed if the taxpayer proves that a declaration was filed in a timely manner.*

## **What to Expect At Your Hearing**

Please arrive at least five minutes early and the meeting location will be noted in your letter.

Each appeal hearing is allotted a limited time, so be prepared to explain your appeal concisely and completely within that time.

Members of the Easton Board of Assessment Appeals will hear your appeal.

You will be sworn in and sign a statement saying your testimony and statements made in conjunction with this appeal are true.

You will present your clear, strong, compelling evidence and exhibits to the board member(s) and discuss your claims. The board members may ask you questions during this process and will document your appeal. Evidence and exhibits are scrutinized for accuracy and applicability.

Decisions on appeals are not made at the hearing meeting. The purpose of the hearing is to gather information on your appeal for subsequent discussion and decision by the Board at a designated “decision making” meeting.

Note: Please remember it is the responsibility of the petitioner to validate claims with evidence and exhibits. Improperly supported claims will result in a denied appeal.

## **Decision Making Meetings**

After your hearing, your appeal will be reviewed by the Board of Assessment Appeals at a “decision making” meeting. Your evidence and exhibits will be discussed and a decision will be made to approve your appeal, deny your appeal, or adjust your valuation at the discretion of the board based on the evidence and exhibits presented.

The Board of Assessment Appeals decision will be turned over to the Assessor’s Office and you will be notified by mail of the results of your appeal.

If you are not satisfied with the determination of the Board of Assessment Appeals, you can only appeal their action to Superior Court. This must be done within two months from the date of the mailing of notice of the action of the Board of Assessment Appeals.

If you have further questions please contact the Assessor’s Office at 203-268-6291.