

Q: WHAT DOCUMENTATION DO I NEED TO HELP SUPPORT MY APPEAL?

The documentation can vary depending on what type of account you are appealing. Please refer to the appropriate sections.

Real Estate – An appraisal is the best supporting documentation, but is not required. The appraisal should be dated as of the revaluation date. Market Analysis does not have the same credibility as an appraisal as they are not bound by United Standards Professional Appraisal Practice regulations. Taxpayers may do their own research showing similar homes that have sold or how they are being assessed compared to their property.

Personal Property – If a taxpayer did not file a declaration with the Assessor they MUST file a declaration with the BAA, otherwise the BAA does not have the authority to reduce the assessment. All late filings are subject to a mandatory 25% penalty § 12-41(d).

If a taxpayer has filed a declaration and disagrees with the assessment the taxpayer must show documentation supporting the original cost of all their equipment used for their benefits.

Motor Vehicles – Motor Vehicles are assessed at 70% of the average retail value determined by NADA pricing guides.

Please note that the values are from the October 1st of the preceding year. Online values represent the value as of the day you are researching.

It is helpful when you appeal your motor vehicle to bring the vehicle with you to the appeal so the BAA can inspect the vehicle. Other helpful information is to have the current mileage and pictures of the vehicle.

Q: CAN THE ASSESSOR CHANGE THE BAA ASSESSMENT?

The Assessor has the responsibility § 12-55 “*equalize the assessments of property in the town*” “*prior to taking and subscribing to the oath upon the grand list*” and has the authority to change any assessments that he/she feels is warranted.

The Board of Selectmen created a policy the Assessor will only change the assessment if any of the following occur:

- The property has an addition or deletion
- Assessor discover a clerical error
- Assessor is granted a waiver from the BOS if he/she disagrees with the BAA

Q: IF I AM NOT SATISFIED WITH THE BAA DECISION?

According to §12-117 a taxpayer has to file a civil action “*within two months from the date of the mailing of notice of such action... to the superior court for the judicial district in which such town or city is situated*”

Schedule

Change Assessment Notices Mailed:

10 days after signing of Grand List

Applications Filed to the BAA:

February 1st – 20th

Hearing Notices:

February 21st – March 7th

Appeal Hearings:

March 1st – 31st

Decision Letters:

7 Days after decision has been made

Appeals to Superior Court:

60 days after date of decision



Town of Cromwell

NATHANIEL WHITE BUILDING
41 WEST STREET
CROMWELL, CONNECTICUT 06416

**QUESTIONS AND ANSWERS
ABOUT APPEALING
YOUR TAX ASSESSMENT**



Office Hours:

M-F 8:30 A.M. – 4:00 P.M.

860-632-3442 (Office)

860-613-4160 (Fax)

Shawna M. Baron

CCMA II, RCR, Assessor

Donna Otlowski, Deputy Assessor

Lisa Ruggiero Asmt. Technician

Dear Taxpayer: The following information should answer most of your questions pertaining how to appeal your assessment. If you have any other questions that I have not addressed please call my office and we will assist you.

Sincerely,

Shawna O'Neil, CCMA II, RCR, Assessor

The Assessor's office responsibility is to ensure that all property is fairly and equitably assessed. If you believe your assessment is inaccurate please contact us and we will try to assist you prior to filing an appeal.

Q: WHEN CAN I APPEAL MY ASSESSMENT?

The Board of Assessment Appeals (BAA) meets twice a year to listen to appeals according to Connecticut General Statutes (C.G.S.) §12-110 in March and September.

March – The BAA listens to appeals for Real Estate, Personal Property, and Motor Vehicle accounts which have not been billed; and Supplemental Motor Vehicle bills issued the proceeding January.

A taxpayer **must complete an application** per C.G.S. §12-111, on a form issued by the BAA, and have it filed in the Assessor's Office **by February 20th** to be eligible to meet with the BAA in March. Applications can be obtained in the Assessor's Office on Feb. 1st.

September – The BAA only listens to appeals regarding Motor Vehicle Bills that were issued the proceeding July.

The BAA § 12-110 “*shall give notice of the time and place of such meetings by posting it at least ten days before the first meeting in the office of the town clerk, and publishing it in some newspaper published therein*”.

Q: HOW AM I NOTIFIED ABOUT MY APPEAL IN MARCH?

The BAA C.G.S. §12-111 “*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?*”

Q: WHO IS ON THE BOARD OF ASSESSMENT APPEALS?

The BAA is comprised of a three member board which is elected every two years. During a revaluation year the BOS may adopt an ordinance to allow the appointment of up to two additional members

Q: DO I NEED AN ATTORNEY TO ATTEND MY APPEAL HEARING?

No. These appeal hearings are informal. You may bring an attorney, but it is not required.

Q: CAN I HAVE SOMEONE REPRESENT ME AT AN APPEAL HEARING?

Yes. You may designate anyone to represent at you the hearing, but you must complete an affidavit prior to your hearing.

Q: CAN THE BAA REDUCE MY ASSESSMENT IF I DO NOT ATTEND A HEARING?

No. The BAA C.G.S. §12-113 “*The board of assessment appeals shall not reduce the valuation or assessment of property on the grand list belonging to any person who does not appear at a hearing before the board of assessment appeals?*”

Q: ARE APPEAL HEARINGS PUBLIC MEETINGS?

Yes. All appeal hearings are public meetings and are posted with the Town Clerk.

Also, information submitted to the BAA is subject to Freedom of Information request.

Q: THE REAL ESTATE MARKET HAS CHANGED SINCE THE LAST REVALUATION WILL MY ASSESSMENT CHANGE?

No. Real Estate assessments reflect 70% of the market value based on the last revaluation date. The last revaluation completed in the Town of Cromwell was October 1st, 2007.

Market values that are rising or declining in between revaluations have no impact on your assessment. At the time of revaluation any changes in the market are reflected in your assessment as of that date. The next revaluation is schedule for October 1st, 2012.

Q: MY HOUSE WAS NOT BUILT AS OF THE LAST REVALUATION DATE HOW IS MY ASSESSMENT DETERMINED?

New homes are trended back to the date of the last revaluation and are valued as new construction as of that date. This provides that all taxpayers are being assessed based on the same market data thus creating a fair assessment for all taxpayers.

Q: CAN THE BAA INCREASE MY ASSESSMENT?

Yes. The BAA has the authority not only to reduce assessments but also may increase your assessment if the board believes the value is under assessed.