

# Town of Simsbury

## Board of Assessment Appeals

933 HOPMEADOW STREET, SIMSBURY, CONNECTICUT 06070

### Application to Appeal – Real Estate or Personal Property

Must be filed on or before February 20, 2024

Hearing Date: \_\_\_\_\_

Grand List of: **October 1, 2023**

**All sections must be completed** for a hearing to be scheduled. This form **must be received** in the Assessor's Office **by 4:30 pm on February 20, 2024** via hand delivery, mail, fax, or email. **Postmarks are NOT accepted as evidence of timely filing.**

Property Owner: _____	Appellant (if other than owner): _____
Mailing Address: _____	Name of Owner's Agent _____
City, State, Zip: _____	Mailing Address: _____
Mail Correspondence to: Owner ____ or Owner's Agent ____	City, State, Zip: _____

Appellant's Capacity \_\_\_\_\_ **Owner** \_\_\_\_\_ **Owner's Agent** \_\_\_\_\_  
(If agent, attach a copy of Appellant/Agent Authorization or Power of Attorney. Original agency document must be submitted at hearing.)

Print applicant's name and date \_\_\_\_\_ Applicant signature \_\_\_\_\_ Telephone # \_\_\_\_\_ email address \_\_\_\_\_

Fill out **only** the section for the property type under appeal. **One form required per appeal/property.**

**Real Estate:** \_\_\_\_\_  
(Address and/or Assessor's Map/Block/Lot/Unit Number)

Or

**Personal Property:** \_\_\_\_\_  
(Business Name and Location)

Appellant's estimate of **MARKET VALUE**: \$ \_\_\_\_\_ The **ASSESSMENT** is 70% of MARKET Value: \_\_\_\_\_

**Reason for Appeal:** Briefly state the basis of the appeal and attach supporting documents if necessary. Real Estate Assessments are based upon market value as of the last revaluation date (10/1/2022). Evidence should support value as of that date)

\_\_\_\_\_  
\_\_\_\_\_

#### DO NOT WRITE BELOW THIS LINE – BAA ONLY

Town's Current Market Value: \_\_\_\_\_ Town's Current Assessed Value: \_\_\_\_\_ **\*New Assessment:** \_\_\_\_\_  
(70% of market value)

*I hereby solemnly swear that the testimony I am about to give is true and accurate to the best of my knowledge and belief.*

Signature(s) of \_\_\_\_\_ Date: \_\_\_\_\_  
Owner(s) or Agent: \_\_\_\_\_  
(Must be signed in presence of the Board) Print Name

<b>Motion:</b> _____	<b>Voting Record</b>	<b>BAA Member Initials</b>
_____	Sean Brittell _____	_____
_____	Josh Michelson _____	_____
_____	Regina K Pynn _____	_____
	<b>Alternate:</b> _____	_____

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## **Anyone claiming to be aggrieved by the actions of the assessor has the right to an appeal before the Board of Assessment Appeals.**

Appeals must be presented to the Board of Assessment Appeals (BAA) at one of its March (April if an extension is granted) or September meetings. The BAA meets in September each year to hear ONLY Motor Vehicle Appeals. All other matters must be taken up at meetings held during the month of March or in April when an extension to file the Grand List has been granted.

**September Meetings:** The BAA will advertise the date of its September meeting in a local newspaper and on the Town's web site. The September meeting is for Motor Vehicles only. Taxpayers should appear with their vehicle and/or any evidence or documentation to support their claim. Applications are recommended for scheduling in September but are not mandated.

**March Meeting:** According to Connecticut State Statute §12-111, for an appeal to be considered and in order to be heard by the Board of Assessment Appeals at its March meeting, you **MUST** file a written appeal no later than February 20th to the Assessor's Office. BAA will receive all applications and the owner (or appointed agent) will be notified of the date and time of the hearing. If you are submitting an appraisal or other similar evidence, you must submit a copy along with your application. Once you have made application to the BAA, you will be notified in writing where and when to appear for your hearing.

### **APPEALS PROCEDURE**

- You **MUST** complete a separate form for each property you wish to appeal and **ALL SECTIONS MUST BE COMPLETED**
- Appear at the time and place prescribed by the BAA (Please be on time)
- If you cannot or do not wish to appear, have your attorney or agent appear as your representative (Written authorization is required)
- The BAA will not reschedule an appointment without good cause and *only* if another time is available
- **Note:** Unless you receive written confirmation of a rescheduled appointment, you or your agent must appear at the time and place first prescribed by the BAA
- **FAILURE TO APPEAR WILL RESULT IN A DENIAL – Dismissal of your appeal**
- You will be sworn under oath to be truthful in answering questions concerning your property
- You will have the opportunity to present evidence (appraisals, photographs, reports, etc.)
- You will be allowed to question the assessor regarding the assessment of your property
- **Remember** – It is your responsibility to prove your appeal
- An appraisal by a qualified appraiser is not required, but is recommended
- You must pay your taxes as they come due or interest and penalties will be applied
- Consult with the **Tax Collector** for payment instructions while your appeal is pending
- Notice of the Board's decision will be mailed to the **Property Owner** unless otherwise requested in writing by appellant

For further information you may wish to review the Connecticut General Statutes, as amended, relative to appeal rights. Below is a list of some of those laws for your convenience. **Note:** We do not provide legal advice, however we want you to be well informed of your appeal rights. For a complete listing of applicable laws and competent, proper legal advice, we urge you to consult with an attorney.

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### **Connecticut General Statutes**

#### **Section**

12-110	Sessions of the board of assessment appeals
12-111	Appeals of the board of assessment appeals
12-112	Limit of time for appeals
12-113	when board of assessment appeals may reduce lists (as amended)
12-114	Board of assessment appeals to impose a penalty if reducing the assessment of a taxpayer who did not file a personal property declaration (as amended)
12-115	Board of assessment appeals may make supplemental additions to grand lists.
12-117a	Appeals from boards of tax review or boards of assessment appeals
12-119	Remedy when property wrongfully assessed

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All information and correspondence with the BAA should be directed to:  
Board of Assessment Appeals  
Assessor's Office  
933 Hopmeadow Street  
Simsbury, CT 06070  
860-658-3251  
[assessoroffice@simsbury-ct.gov](mailto:assessoroffice@simsbury-ct.gov)