

Town of Essex

Assessor's Office

The assessor's office is always willing to discuss an assessment issue with a property owner/taxpayer, please feel free to contact us in any way you feel comfortable, in writing, through email, on the phone, etc. Of course you always have the option to appeal your assessment to the Board of Assessment Appeals whether or not you discuss your situation with the assessor's office beforehand and following are some points to consider when filing your appeal.

Board of Assessment Appeals Information

General Information

- The Board of Assessment Appeals is an elected, independent Board empowered by Connecticut General Statutes to hear taxpayer appeals of assessed values.
- All sections of the appeal application must be completed including the reason for your appeal and your estimate of value. Any information that supports your appeal can be attached to your petition or submitted at the time of the appeal hearing.
- You are required to submit evidence to support your appeal at the time of your hearing.
- Please make sure you retain copies of your appeal and any supporting documentation.
 - ❖ The information given to the Board becomes part of the official record and is not usually returned.
 - ❖ Any confidential information submitted as part of the appeal becomes part of the record.
 - ❖ Appraisals that are submitted should be for property tax purposes reflecting the fair market value of the property as of the date of the reassessment (October 1, 2013).
- The Board is not required to explain the reason for their decisions.
- The Board of Assessment Appeals does not necessarily make their decision on the same day as the appeal. Updated schedules of upcoming Board of Assessment Appeal meetings and agendas will be posted in the Town Clerk's Office.

A Summary of Connecticut General Statute References and Comments pertaining to the Board of Assessment Appeals (BAA)

Section 12-110 Connecticut General Statutes (CGS)

1. Notice of the time and place of the Board of Assessment Appeals regular meetings are to be posted by January 31st (Section 12-225) in the office of the Town Clerk and in the local newspaper. Additional meetings of the Board are posted in the Town Clerk's Office as needed. Agendas of the business to be transacted are contained in such notice. (townclerk@essexct.gov, Town Clerk's email)
2. The Board must complete their duties by the last business day of the month of March, unless an extension is granted to the Assessor or Board. (Section 12-117).

Section 1-225 CGS, Freedom of Information

1. Within twenty-four hours **special** meeting agendas are required to be posted with the Town Clerk's office.
2. Within seven days of any session of the Board all meeting minutes (draft form or otherwise) are to be posted with the Town Clerk.

Section 12-111, CGS

1. Any person, including a lessee of real property whose lease has been recorded in compliance with Section 47-19 may appeal to the March session of the Board. Regular motor vehicle appeals may also be heard during the month of September.
2. Petition for an appeal is to be filed on or before February 20th for the prior October 1st Grand List or property added subsequent to the completion of the preceding Board of Assessment Appeals duties. The petition is to be completed in its entirety. **Notification of the results will be mailed as indicated on the petition.** If an extension is granted to the assessor the dates are pushed out one month.
3. (a) Following receipt of a petition by the Board, a notification is sent to the appellant no later than March 1st of the time and place to appear for such hearing. (b) The notice must also be sent no later than seven calendar days preceding the hearing date.

4. The Board may elect not to hear commercial, industrial, utility or apartment property with an assessed value greater than one million dollars. (3(a) applies).
5. **Within one week of the Board's decision** a notification of the Board's final decision is mailed to the appellant. The notice contains the decision, **date of mailing**, and appellant's right to further appeal, (Sec. 12-117a).
6. The board may add omitted property within one week following notification to the appellant of a time and place to appear before the Board and show cause why such increase or addition should not be made.

Section 12-112, CGS

1. Appeals must be made timely and in the format required by Section 12-111.

Section 12-113, CGS

1. Appearance and oath before the Board is required, whether in person or by the person's attorney or agent. Affidavit is required for any representative other than the person or the person's attorney.

Section 12-114, CGS

1. Evidence is required prior to adjusting personal property accounts when a person refused or unnecessarily neglected to give such person's declaration as prescribed by law. Adjusted assessment is subject to penalties imposed in section 12-41 CGS.

Section 117a, CGS

1. Within two months of the **date of mailing** of the notice of the Board's decision, appeal to the superior court for the judicial district in which such Town is situated. (See, Section 12-111, 5) (Consult your legal counsel on the court filing requirements.)