

Appeals to the Naugatuck Board of Assessment Appeals

General Instructions

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 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.

September Meetings: The BAA will advertise the date of its September meeting in a local newspaper or our Borough website. The September meeting is for Motor Vehicles Only. Taxpayers should appear with their vehicle and/or any evidence or documentation to support their claim. Appeals are handled on a first-come, first-serve basis.

March Meetings: In order to be heard by the BAA at its March Session, you must file a written application no later than February 20th. The BAA will receive all applications and schedule their meetings accordingly. 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

- Appear at the time and place prescribed by the BAA – (Please be on time)
- You **MUST** complete a separate form for each property you wish to appeal
- If you cannot or do not wish to appear, have your attorney or agent appear as your representative - (Written authorization is required)
- The BAA may reschedule an appointment for good cause 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 MAY RESULT IN A DEFAULT - Denial of your claim**
- 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 claim
- 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 from time to time, relative to appeal rights. Below is a list of just 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.*

Connecticut General Statutes

Section	
12-110	Sessions of the board of assessment appeals.
12-111	Appeals to the board of assessment appeals.
12-112	Limit of time for appeals.
12-113 (as amended)	When board of assessment appeals may reduce assessment.
12-114 (as amended)	Adjustment of assessment by board of assessment appeals.
12-115 (as amended)	Addition to grand list by board of assessment appeals.
12-117a	Appeals from boards of tax review or boards of assessment appeals.
12-119	Remedy when property wrongfully assessed.