

## Board of Assessment Appeals

Each year, North Branford property owners have the right to challenge the assessed value of their real estate, personal property, or motor vehicles through the Board of Assessment Appeals (BAA). This process, outlined in Connecticut General Statute §12-111, provides taxpayers a straightforward way to contest an assessment they believe is inaccurate.

For real estate and personal property, appeals must be submitted to the Assessor's Office no later than February 20. These applications are scheduled for hearings during the month of March, when the Board typically holds three meetings to hear and decide cases. Additional sessions may be scheduled if needed to accommodate all timely appeals. Property owners should be prepared to submit supporting information with their application. For real estate, the strongest evidence consists of comparable sales of similar properties that occurred between October 1, 2023 and October 1, 2024 - the period most relevant to the current assessment. Businesses appealing personal property assessments should provide their federal depreciation schedule or other documentation that establishes the value of their equipment and assets.

Once a timely and properly completed application is filed, the Board will notify the taxpayer of the hearing date, time, and location. This notice must be sent by March 1, and at least one week prior to the hearing. Under state law, however, the Board may choose not to hear appeals for commercial, industrial, utility, or apartment properties with an assessed value over one million dollars. When this occurs, the property owner will be notified by March 1, and may appeal directly to Superior Court.

Motor vehicle appeals follow a separate timeline. Applications must be submitted by August 20, and hearings are held in September, when the Board generally conducts one meeting or additional sessions as needed to hear motor vehicle appeals.

After hearing an appeal, the Board has the authority to increase, decrease, or affirm the existing assessment. A written notice of the Board's decision must be mailed within one week, and will include instructions for further appeal to Superior Court if the taxpayer chooses to continue the process. It is important for residents to understand that any change to an assessment is not retroactive; reductions apply only to the Grand List being appealed, not prior years.

The BAA exists to ensure fairness and transparency in the assessment process. Understanding the procedure, the deadlines, and the types of evidence that carry the most weight can help you present the strongest possible case when you believe your assessment does not reflect true market value.