

## **Board of Assessment Appeals (BAA)**

Section 501 of the Bloomfield Town Charter allows for the town council to appoint a three member board each serving a two year term.

The BAA hears appeals on property assessment related matters from individuals or organizations claiming to be aggrieved by the actions of the Assessor.

The following individuals or organizations claiming to be aggrieved may appeal to the BAA:

1. Taxpayers owning property in the town or city, including any lessee of real property whose lease has been recorded as provided in CGS 47-19, and is bound under the lease to pay real property taxes. This includes anyone to whom the title to such property has been transferred since the assessment day.
2. Any scientific, educational, literary, historical, charitable, agricultural or cemetery organization that claims property tax exemptions under provisions of CGS 12-81 and files a tax exempt statement with the Assessor(CGS 12-89).
3. Any farmer or group of farmers applying for tax exemptions of livestock and poultry owned the state (CGS 12-91b).
4. Any disabled veteran claiming property tax exemptions (CGS 12-95).
5. Any association of unit owners charged with the administration of property under the Unit ownership Act, appealing on behalf of property owners (Public Act 71-211).
6. Any owner of woodland, land suitable for forest planting, (CGS 12-103) or open space land (12-107e).
7. The BAA has the right to not conduct a hearing on commercial, industrial etc. property (CGS 12-111, P.A. 95-283, section 50)

The appeal must be filed, in writing, on or before February 20<sup>th</sup>. If the Assessor has been granted an extension for completing his/her duties, the date of appeal is on or before March 20<sup>th</sup>. The written appeal shall include the property owners name, name and position of the signer, description of the property which is subject to the appeal, name and mailing address of the party to be sent all correspondence by the BAA, reason for the appeal, appellant's estimate of value, signature of the property owner, or duly authorized agent of the property owner and date of signature.

The BAA may equalize and adjust the valuations and assessment lists and may increase the items of taxable property in the list of any person, or add to any such list any taxable property or interest therein omitted by the Assessor (CGS 12-111).

The BAA shall meet at least once in the month of September, annually, provided any meeting in the month of September shall be for the sole purpose of hearing appeals related the assessment of motor vehicles (CGS 12-110)