

# Board of Assessment Appeals Procedure

Taxpayers can appeal the assessment of real property and personal property to the Board of Assessment Appeals once a year by filing a petition between February 1 –20. *(Unless extension is granted for signing of the Grand List then deadline to appeal is March 20<sup>th</sup>).*

Motor vehicle appeals can be done only in the month of September by following the same procedure except the appeal application must be filed no later than September 1<sup>st</sup>.

The Board of Assessment Appeals (BAA) is independent of the Assessor's office. The Board has no jurisdiction over taxes and, therefore, cannot discuss taxes with you. You are here to discuss the value of your property that was determined as of 10/01/2023 (the last town wide revaluation date).

## **Where can I obtain a Board of Assessment Appeal form?**

The Assessor's office will make available on February 1<sup>st</sup> a PETITION TO APPEAL form. This form accounts for the required information needed for appealing to the Board of Assessment which can be found in Connecticut State Statute 12-111.

A copy of the form can also be picked up in person at the Assessor's office.

You may print a copy of the form from the town's website [www.newcanaan.info](http://www.newcanaan.info).

→ Go to Departments

→ Assessor

→ The appeal forms can be found under BOARD OF ASSESSMENT APPEALS section in the blue column

**All petition forms must be filled out completely in order to receive an appointment.**

## **How can I submit my appeal form?**

- Submit the completed and SIGNED form directly to the Assessor's Office in person or mail to the address below.

Board of Assessment Appeals  
c/o Assessor's Office  
77 Main Street  
New Canaan, CT 06840

## **What type of evidence should be used for Real Estate appeal?**

It is your responsibility to prove the value of your property to the Board. Acceptable documentation includes, but is not limited to the following.

- a. Three to five comparable sales of properties similar to yours between the dates of 10/01/2022 and 10/01/2023. Valid sales used for 2023 Revaluation are posted online on the Assessor's website.
- b. Market value appraisals as of 10/01/2023 of property (**not re-financing appraisals**)
- c. Photos of your home, especially of any areas of concern

## **For Business Personal Property:**

- a. Copies of 3 years of tax returns including depreciation and amortization schedule pages and general ledgers

## **Is the supporting evidence due when the appeal form is due?**

No. All supporting documents must be submitted to the Board of Assessment Appeals at the time of your scheduled meeting.

Please note that all submitted documentation will become the property of the Town of New Canaan and will not be returned.

## **How will I be notified of my BAA hearing date?**

Once the Board sets the dates for the meetings in March, you will receive a copy of the petition in the mail with the assigned date and time for the hearing. The hearing dates will also be posted online at [www.newcanaan.info](http://www.newcanaan.info) under "Calendar".

Please note that the assigned date & time cannot be rescheduled.

A representative may appear on the owner's behalf with a signed letter of authorization from the property owner. The representative will need to be available at your assigned date and time. Rescheduling can only be done for emergency cases.

## **What happens at my BAA hearing?**

At your appointment, you will have 15 MINUTES to verbally explain your issues with the submitted supporting documentation to the Board members.

## **What happens after my appeal is heard?**

After hearing an appeal, the Board has the authority to increase, decrease, or make no change to your assessment. You will receive a notice of the Board's decision within a week of the date that the Board signs off on your appeal. If you are not satisfied with the hearing results, you may continue your appeal in state Superior Court within 2 (two) months of the date of your appeal decision notice. [S12-117(a)].