

## Board of Assessment Appeals (BAA)

**Legislative Reference:**

**State:** CGS 1-24; 7-105; 9-199; 12-53 and many following sections.

**Town:** Charter Sec 8.4; previously in 1987 Charter 5.5; Code Sec 2-196.

**Other Bylaws and/or Rules of Procedure:**

**Type:** Statutory and permanent.

**Geographic Responsibility:** Town of Groton.

**History:** In 1957 Charter (p. 19); formerly known as the Board of Tax Review until 1995.

**Powers and Duties:**

**General:** Any person claiming to be aggrieved by the action of the assessor may appeal to the Board of Assessment Appeals (BAA) and then to the Superior Court.

**Specific:** The BAA may equalize and adjust the valuations and assessment lists. (CGS 12-111)

Assessors and BAA's have the right to administer oaths in cases before them. (CGS 1-24)

The BAA shall not reduce the list of any person who does not appear before it. (CGS 12-113)

There are many other powers and duties not specified here, but are in the General Statutes.

**Appointing Authority:** Town Council. (Charter 8.4)

**Term of Office:** Three (3) years, staggered. (Charter 8.4 and Code 2-196)

**Membership:**

**Number:** Three (3) members (Charter 8.4) and three alternates. (Code 2-196) Additional members may be appointed for any assessment year in which a revaluation becomes effective and for the assessment year following such year of revaluation. (CGS 9-199)

**Requirements:** Members must take oath before undertaking duties. (CGS 7-105)

**Meeting Schedule & Location:**

Meets during March. (CGS 12-110) Meets at least once in September solely for motor vehicles. (CGS 12-110)

Notice of time and place of such meetings must be posted at least ten (10) days before the first meeting and published in the newspaper. (CGS 12-110).

Meetings are held either in Town Hall or Town Hall Annex.

**Staff:** Department of Finance, Assessment Division.

**Records:**

Located in the Assessment Division of the Finance Department.

Agendas and minutes are filed in the Town Clerk's office.

**Further information:**

Written requests for an appeal hearing must be filed on or before February 20; motor vehicle appeals shall be heard in September. (CGS 12-112).

The members of the BAA may be compensated (CGS 12-121).

Town Assessor, 441-6660.