

# APPEALING YOUR ASSESSMENT

## What You Need To Know

1. File the "Application to Board of Assessment Appeals" application to appeal **on or before February 17, 2017**. Appeal forms are available at the Assessor's Office and online at [www.groton-ct.gov](http://www.groton-ct.gov)
2. Complete the appeal form in its entirety. An incomplete application may prevent you from receiving a hearing with the board.
3. Appear before the Board of Assessment Appeals at your designated time.
4. Complete a separate application for each appeal.

Pursuant to CGS §12-111, property owners wishing to appeal their assessment before the Board of Assessment Appeals must submit the written application to the board **on or before February 17, 2017**. **Postmarks are not considered as timely filings**. The board will determine the meeting dates for appeals and contact appellants to schedule hearing dates and times. The board will mail written notices to each appellant of their specific meeting place, date and time. The notice of hearing will be mailed no later than March 1, and at least seven calendar days prior the hearing date.

## WRITTEN APPLICATION TO APPEAL

The written application "Application to Board of Assessment Appeals" is required to request an appeal. This application may be mailed, hand delivered to the Assessor's Office, or faxed (860-441-6678) with the original following by mail. Only those submitting an application will be given a hearing date.

### INFORMATION THAT MUST BE COMPLETED ON THE APPLICATION TO APPEAL

**CGS § 12-111** requires that the application must contain the following information and items:

- Property owner's name
- Name and position of the person signing the appeal application
- Property location and pin number (pin number is the unique ID number or the parcel ID number)
- Name, address and phone number of the person to whom correspondence is to be sent
- Reason for the appeal
- **Appellant's estimate of value**
- Signature of the property owner or that of his/her duly authorized agent (attach authorization)
- Date the appeal application is signed

**Failure to complete the appeal application in its entirety may prevent an appeal with the board.** Fill in each item when information is requested. If you have any questions about the form or require further information, please contact the Assessor's Office at (860) 441-6660. Office hours are Monday through Friday, 8:30 am to 4:30 pm. We are closed on Monday, February 20 for President's Day.



# TOWN OF GROTON

## FINANCE DEPARTMENT ASSESSMENT

MARY GARDNER, CCMA II  
ASSESSOR  
MGARDNER@GROTON-CT.GOV

45 FORT HILL ROAD, GROTON, CONNECTICUT 06340  
TELEPHONE (860) 441-6660 FAX (860) 441-6678  
WWW.GROTON-CT.GOV

### **Appealing a Personal Property Assessment to the Board of Assessment Appeals**

Please bring a complete copy of the 2016 tax year document for your appeal:

- Business Federal Tax Return (which may include any of the following):
  - Form 4562 or Form 179
  - Depreciation on Fixed Asset Schedule for location being appealed
  - Schedule L (Balance Sheet)
  - Form 1065 (partnership)
  - Schedule C (sole proprietorship)
  - Schedule F (Farm operations)
- Asset listing indicating year of purchase and cost (incl. installation & delivery).

No adjustment to the personal property grand list shall be made until the board receives the information necessary to substantiate such adjustment, as stated in Connecticut General Statute §12-114 (see reverse). Any assessment adjusted by the board under the provision listed is subject to the penalties as applied by law.

Should you have any questions, please contact:

Donald Marchand  
Assessment Analyst  
(860) 441-6666

[dmarchand@groton-ct.gov](mailto:dmarchand@groton-ct.gov)

**Sec. 12-114. Adjustment of assessment by board of assessment appeals.** The board of assessment appeals may adjust the assessment of personal property belonging to any person, or the valuation, number, quantity or amount of any item of property reflected therein, even if such person has refused or unnecessarily neglected to give in such person's declaration to the assessors as prescribed by law. **No such adjustment shall be made until the board receives the information necessary to substantiate such adjustment in accordance with subsection (c) of section 12-53.** Any assessment adjusted by such board under the provisions of this section shall be subject to the penalties provided in section 12-41.

**Sec. 12-53. Addition of omitted property. Audits. Penalty.** (a) For purposes of this section: (1) "Omitted property" means property for which complete information is not included in the declaration required to be filed by law with respect to either the total number and type of all items subject to taxation or the true original cost and year acquired of all such items, (2) "books", "papers", "documents" and "other records" includes, but is not limited to, federal tax forms relating to the acquisition and cost of fixed assets, general ledgers, balance sheets, disbursement ledgers, fixed asset and depreciation schedules, financial statements, invoices, operating expense reports, capital and operating leases, conditional sales agreements and building or leasehold ledgers, and (3) "designee of an assessor" means a Connecticut municipal assessor certified in accordance with subsection (b) of section 12-40a, a certified public accountant, a revaluation company certified in accordance with section 12-2c for the valuation of personal property, or an individual certified as a revaluation company employee in accordance with section 12-2b for the valuation of personal property.

(b) During the period prescribed by law for the completion of their duties the assessor or board of assessors of each town shall add to the declaration of each taxpayer any taxable property which they have reason to believe is owned by such taxpayer and has been omitted from such declaration. The property so added shall be assessed at the percentage of the actual valuation thereof, as determined by the assessor or board of assessors in accordance with the provisions of sections 12-63 and 12-71, from the best information the assessor or board of assessors can obtain, and twenty-five per cent of the assessment of such omitted property shall be added thereto. The assessor or board of assessors shall notify such person, in accordance with section 12-55, of any such increase in the assessed valuation.

(c) (1) The assessor or board of assessors may perform an audit or require a designee of the assessor to perform an audit of any personal property required to be declared pursuant to section 12-40 or section 12-43. The assessor shall give notice in writing to the owner, custodian or other person having knowledge of any such property or the valuation thereof, of the time and place of such audit with respect to such property. Such notice shall be placed in the hands of such person or left at such person's usual place of residence or business or shall be sent to such person by registered or certified mail at the last-known place of residence or business not later than three years following the assessment date for which such declaration was required to be filed. Such notice shall direct the person named therein to appear before the assessor or board of assessors, or before a designee of said assessor, with books of account, papers, documents and other records for examination under oath relative to any such property or the valuation thereof. The methodologies used to determine the value of such property during such audit shall remain consistent with the methodologies requested by the assessor to determine the value of such property for the grand list year to which such audit or audits relate.

(2) All taxable property, discovered during such audit and not declared by the owner as required by law, shall be added to the owner's declaration by such assessor or board of assessors at the percentage of its actual valuation, as determined by the assessor or board of assessors in accordance with the provisions of sections 12-63 and 12-71, and twenty-five per cent of such assessment shall be added thereto. If personal property is discovered during such audit to have been omitted, as defined in subsection (a) of this section, by the taxpayer, the difference between the value originally determined by the assessor and that determined as a result of the audit, shall be added to the taxpayer's declaration by the assessor at the percentage of its actual valuation pursuant to sections 12-63 and 12-71, plus twenty-five per cent of the assessment of such omitted property.

(3) Notwithstanding the provisions of sections 12-57 and 12-129, if any property is discovered during such audit to be listed in error by the owner, it shall be removed from such owner's declaration by the assessor or board of assessors.

(4) No person shall be excused from giving testimony or producing books of account, papers, documents and other records on the ground that such testimony and such production of documents will tend to incriminate such person, but such testimony and such production of documentary evidence shall not be used in any criminal proceeding against such person. Any person who fails to appear at the time and place of such audit as designated in such notice, or, having appeared, refuses to answer any pertinent question or who fails to produce the books, papers or other documents mentioned in such notice, shall be fined not more than one hundred dollars or imprisoned not more than thirty days or both. All property which the assessor or board of assessors believes should have been declared for taxation and was not declared and concerning which sufficient information cannot be obtained by them at such hearing, or any adjournment thereof, shall be added to the list at such percentage of the actual valuation thereof from the best information obtainable by the assessor or board of assessors and twenty-five per cent shall be added to such assessment.

**TOWN OF GROTON  
APPLICATION TO BOARD OF ASSESSMENT APPEALS**

Pursuant to CGS §12-111 of the State of Connecticut, an application to appeal an assessment must be filed:

**On or before February 17, 2017.**

**Postmarks are not considered as timely filings.**

Complete form through Signature Line. The Board of Assessment Appeals does not have to grant a hearing date to incomplete applications. Please print clearly or type appeal form. Separate forms must be completed for each appeal.

**Applications should be sent to:**

Board of Assessment Appeals  
C/O Assessor's Office  
Town of Groton  
45 Fort Hill Rd  
Groton, CT 06340

**Application to Appeal Grand List of October 1, 2016**

**CORRESPONDENCE & CONTACT**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City/St/Zip: \_\_\_\_\_

**PROPERTY OWNER**

Name: \_\_\_\_\_

Phone: \_\_\_\_\_

**\*APPELLANT/AGENT:**

Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Reason for Appeal: \_\_\_\_\_

**PROPERTY DESCRIPTION:**

# & Street: \_\_\_\_\_

\*\*Pin No: \_\_\_\_\_

Property type:  Residential  Commercial

**Appellant's estimated Assessed Value as of October 1, 2016 (Based on October 1, 2016 Market Value):**

\_\_\_\_\_ (attach documentation of value if applicable)

Property Type:  Motor Vehicle  Personal Property

**Appellant's estimate of value assessed value as of October 1, 2016:**

\_\_\_\_\_ (attach documentation of value if applicable)

Signature of Property Owner or duly authorized agent (attach evidence of authorization)

Date

X \_\_\_\_\_

**DO NOT WRITE BELOW THIS LINE**

**Date**

**Time**

**Place**

Board of Assessment Appeals has scheduled an appointment for this appeal as follows: \_\_\_\_\_

**Board's Decision:**  No Change in Assessment  Change in Assessment

Category	Current Assessment	BAA Assessment
Land	_____	_____
Buildings	_____	_____
Miscellaneous	_____	_____
<b>Total</b>	_____	_____
Motor Vehicle	_____	_____
Personal Property	_____	_____

**Board of Assessment Appeals Signatures**

X \_\_\_\_\_ X \_\_\_\_\_  
Date of BAA's Decision \_\_\_\_\_  
Mailed Date \_\_\_\_\_

**Any change will be effective with the October 1, 2016 Grand List**

**In most cases an appeal can be made to Superior Court within 60 days of mailed date above.**

\*Appellant/Agent refers to the person that is appealing, usually the owner, or an agent to represent the owner, such as an attorney.  
\*\*Pin No. refers to the parcel ID number or unique ID number as listed on your assessment notice.  
\*\*\*Assessment is 70% of full market value.

# **TOWN OF GROTON**

## **BOARD OF ASSESSMENT APPEALS: 2016 GL**

Property Owner: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_  
Time: \_\_\_\_\_  
BAA Member:

RE \_\_\_\_\_ PP \_\_\_\_\_ MV \_\_\_\_\_

Property Location: \_\_\_\_\_  
Business Name: \_\_\_\_\_  
Attachments? \_\_\_\_\_

Appellants Comments:

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Boards Recommended Action:

Date of Deliberation: \_\_\_\_\_

BAA Members Vote To:

**AGREE W/ACTION**

CS \_\_\_\_\_  
JP \_\_\_\_\_  
JM \_\_\_\_\_  
DM \_\_\_\_\_

**DISAGREE W/ACTION**

CS \_\_\_\_\_  
JP \_\_\_\_\_  
JM \_\_\_\_\_  
DM \_\_\_\_\_

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\*\*Pin No. refers to the parcel ID number or unique ID number as listed on your assessment notice.

\*\*\*Assessment is 70% of full market value.