

## STRATFORD BOARD OF ASSESSMENT APPEALS APPLICATIONS DIRECTIONS AND INFORMATION

Anyone claiming to be aggrieved by the actions of the assessor has the right to an appeal before the Board of Assessment Appeals.

In order to be heard by the BAA at its March meeting, you must file a <u>written appeal with an **original signature**</u>, to the STRATFORD BOARD OF ASSESSMENT APEALS. **Appeals must be received on or before February 20, 2018. This is a received by date not a postmark date.** Digital submissions (fax or email) are not accepted.

The BAA will receive all applications and schedule their meetings accordingly. **Please note applications that are incomplete or untimely will not be heard.** If you are submitting an appraisal or other similar evidence, you must submit a copy along with your application. Once you have made application to the BAA, you will be notified in writing where and when to appear for your hearing,

## **APPEALS PROCEDURE**

- $\sqrt{\text{Appear at the time and place prescribed by the BAA}}$
- √ You MUST complete a separate form for each property and each class of property you wish to appeal
- √ If you cannot or do not wish to appear, have your attorney or agent appear as your representative (Written authorization required)
- $\sqrt{\text{The BAA does not reschedule appointments.}}$
- $\sqrt{\ }$  FAILURE TO APPEAR WILL RESULT IN A DEFAULT Dismissal of your appeal
- √ You will be sworn under oath to be truthful in answering questions concerning your property
- $\sqrt{\text{You will have the opportunity to present evidence (appraisals, photographs, reports, etc.)}}$
- $\sqrt{\text{Remember}}$  It is your responsibility to prove your appeal
- $\sqrt{}$  An appraisal by a qualified appraiser is not required, but is recommended
- $\sqrt{\text{You must pay your taxes as they come due or interest and penalties will be applied}$
- √ Consult with the **Tax Collector** for payment instructions while your appeal is pending
- √ Notice of the Board's decision will be mailed to the **property owner** unless otherwise requested in writing by appellant.

For further information you may wish to review the Connecticut General Statutes as amended, relative to appeal rights. NOTE: **We do not provide legal advice, however, we want you to be well informed of your appeal rights.** For a complete listing of applicable laws and competent, proper legal advice, we urge you to consult with an attorney.

Please return **completed** application by 2/20/2018 to:

All information and correspondence with the BAA should be directed to:

Stratford Board of Assessment Appeals 2725 Main Street Stratford CT 06615

A written notice informing you of the date and time of your appointment will be mailed by March 1, 2017.

All appointments will be held in the Stratford Assessor's Office, Room 102, 2725 Main St., Stratford, CT 06615.

Questions or comments may be directed to the Assessor's Office (203) 385-4025.

## APPLICATION TO THE STRATFORD BOARD OF ASSESSMENT APPEALS

2017 Grand List

Pursuant to Section 12-111 C.G.S. as amended by Public Act 95-283, any person appealing the assessment of property must file an application with the Board of Assessment Appeals on or before February 20, 2018. This is a received by date not a postmark date. Digital Submissions (email or fax) are not accepted. Failure to return the completed application by the due date will result in the Board's dismissal of the appeal.

ALL QUESTIONS IN THE APPLICABLE SECTION MUST BE ANSWERED FOR THE APPLICATION TO BE CONSIDERED.

A separate application must be filed for each type of property and each piece of property you are appealing.

Owner of Property/Business Name		-	Appellant (if other than ov	wner)	_	
Owner/Managing Member (if different than above)  Mailing Address		_	Name of Owner's Agent			
		-	Agent's Mailing Address		_	
City, State, Zip		-	Agent's City, State, Zip		_	
Location of Property	Mail Correspondence to:	Owner	Owner's Agent(	(choose one)	_	
Appellant's Capacity	□ Owner	□ Ov	vner's Agent Name of Agen	ts Firm/Company		
I, for the revision of the asses	, signer of the ssment of the above described	foregoing a property is	pplication, swear that the true.	e information contain	ed in this application	
Applicant signature	Po	Position of Signer Date		Date	Telephone #	
SECTION 1. REAL ESTA	Fill out <u>only</u> the s	ection for the	greement or Power of Attorne property type under appeal.			
Real Estate Property Location:			Map/Block/Lot:			
What is the appellant's Octo	ober 1, 2014 <b>MARKET VA</b>	LUE of the	property? \$			
What is the appellant's Octo	ober 1, 2014 ASSESSED VA	ALUE (709	of market value) of the	e property? \$		
	ase provide as much detail as e based on market value as of				nat date):	
	ion of your stated 10/1/14 m supports your value estimate. assessment date).					
	purchased since October 201 pu		ginal Acquisition Date:			
Through Realtor: Family transfer: Other:	From owner/seller: _ Foreclosure:		Family transfer: Bank Sale:		Estate: on:	
* Any physical changes to J	property after purchase? Y		N If yes, exp	lain and describe nat	ure of changes:	

## SECTION 2. PERSONAL PROPERTY Business Name \_ Account number \_\_\_\_\_ Location of Personal Property: What is the appellant's **Original Cost** of the personal property? \$\_\_\_\_\_\_\_ Please attach federal depreciation schedule. What is the appellant's **Depreciated Cost** of the property as of October 1, 2017? \$\_\_\_ Please provide depreciation schedule and basis for such schedule. What is the appellant's **ASSESSED VALUE** (70% of market value) as of October 1, 2017 of the property? \$\_\_\_\_ **Reason for Appeal**: (Please provide as much detail as possible. Attach additional sheets if necessary. Please note, assessments are based on original cost of equipment, plus transportation and installation. Evidence should support value as of that date): **Basis for your determination of your stated values**: Please provide the schedules and listings from list below. SECTION 3 SUPPLEMENTAL MOTOR VEHICLE Motor Vehicle: Year\_\_\_\_\_ Plate Registration: \_\_\_\_\_ **Reason for Appeal**: (Please provide as much detail as possible. Attach additional sheets if necessary. Please note, assessments are based on market value as of October 1, 2016. Evidence should support value as of that date): Appellant's October 1, 2016 Market Value:\_\_\_\_\_\_ Appellant's October 1, 2016 Assessed Value:\_\_\_\_\_ Basis for your determination of your stated value: Briefly state the basis of the Appeal (Attach additional sheets if necessary, Assessments are based upon market value as of October 1, 2016. Evidence should support value as of that date)

In order to appeal the assessment of your business personal property, the Board of Assessment Appeals requires that you submit the following information with your application:

- Form 4562 and Schedule L from the most recent Federal Income Tax Return. General Ledger and location fixed asset records can be used for consolidated returns.
- The detailed depreciation schedule in support of the above, showing original cost and acquisition years. This may be obtained from the accountant who prepares your federal return and should be updated through October 1, 2017.
- A detailed listing of fixed assets recorded as Leasehold or Building Improvements along with supporting documentation for any items, which the Company claims to be included as realty.
- A listing of all leased equipment along with copies of the lease agreement

Failure to comply with this request may result in the denial of your petition for a reduction of your personal property assessment.