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Connecticut Assessment Appeal Season Looms Large

Familiarity With Process, Deadlines Critical To Success

By Laura A. Bellotti

SPECIAL TO THE COMMERCIAL RECORD

In Connecticut, the operative date for all real and personal property tax assessments is Oct. 1.

While commercial personal property in Connecticut is, for the most part, valued and assessed annually using a self-reporting system and standardized depreciation tables, real estate is valued on a community-wide basis at least every five years and municipalities must conduct physical inspections of all real estate parcels at least every 10 years.

The process for valuing and assessing real property is far from perfect. Due to budget and personnel constraints, many Connecticut municipalities hire private firms to conduct their real estate revaluation projects. The companies contracted by Connecticut municipalities may be headquartered in other states and have employees in the field who are working on numerous revaluation projects in Connecticut during any given year.

Having to value so many parcels of real estate using mass appraisal techniques in such a short period of time is bound to lead to errors and overestimations of market value, which is the standard of value for assessment purposes in Connecticut.

While revaluation firms are often responsible for doing the field work and determining the values of several thousand parcels, it is the municipality's assessor who ultimately must adopt the values and sign the Grand List attesting to the assessments by Jan. 31 of the calendar year following the revaluation date.

If an assessment is increased over the prior year, the assessor is required to send notice of this increase to the property owner's last-known address no later than 10 calendar days immediately following the date on which the assessor signs and attests to the Grand List. Thus, property owners should be hearing about any final changes in their property assessments within the next few weeks.

Deadlines Deadlines Deadlines

Once the Grand List is signed and notices of assessment changes are issued, taxpayers may appeal the assessments of their real and personal property. Both owners of record and commercial lessees with provisions in their leases concerning the right to appeal assessments and notices of lease on the land records may appeal real estate

Important Deadlines.

The following is a list of dates to keep in mind when considering an appeal of your assessment:

- **Oct. 1:** The operative date for all real and personal property tax assessments
- **Jan. 31:** Date on which a municipality's assessor must adopt the values and sign the Grand List, attesting to the assessments.
- **Feb. 20:** The statewide deadline for filing appeals of real and personal property assessments.
- **March 20:** Deadline for filing of appeals if a municipality requests the extra time from Connecticut's Office of Policy and Management.

Important Information

Most applications for appealing an assessment require the following information:

- The name of the property owner and the party appealing the assessment, if different.
- The address of the appealing party and the address to which all correspondence should be sent.
- The property's address and the municipality's map/block/parcel and/or account number used to identify the property
- The owner's estimate of value.

assessments. Real estate assessments do not have to be appealed in the year of a revaluation cycle. If they are appealed in later years, however, the value determination dates to the year of revaluation and the taxpayer only reaps the benefit of any assessment beginning in the year of the appeal.

Feb. 20 is the statewide deadline for filing appeals of real and personal property assessments, whether or not the value and assessment of a particular parcel or account increased over the prior year. This deadline date is extended at times to March 20 if a municipality requests the extra time from Connecticut's Office of Policy and Management.

A municipality likely will seek this extension in a revaluation year when it requires the additional time to complete the revaluation and appeal process. Once set, the deadline is inflexible. Failing to file an appeal by the deadline will severely limit a taxpayer's ability to appeal an assessment to the Superior Court.

The appeal process begins on February 20 or March 20 with the submission of an application to the municipality's Board of Assessment Appeals (the applications may be obtained from the assessor's office or sometimes from the municipality's website). The application is normally one to two pages in length and can be submitted by the taxpayer or tax-

payer's agent with the proper authorization.

Most applications seek the same information:

- The name of the property owner and the party appealing the assessment, if different.
- The address of the appealing party and the address to which all correspondence should be sent.
- The property's address and the municipality's map/block/parcel and/or account number used to identify the property
- The owner's estimate of value.

When completing an application to the Board, a taxpayer should always remember to provide all of the required information, including the agent authorization if represented by a third party and the taxpayer's estimate of value; otherwise, the application may be considered incomplete and the taxpayer may be denied a decision by the Board.

When determining an estimate of value, the applicant should be extremely careful as the value on the application will become the taxpayer's estimate of value throughout the appeal process.

The board to which the taxpayer is submitting an appeal application typically is comprised of three to five elected or appointed members, all of whom are residents of that municipality. They may not have significant experience with the assessment and valuation of property, particularly commercial real and personal property, so the board may elect not to conduct a hearing for any commercial, industrial, utility or apartment property with an assessed (70 percent) value of \$500,000 or more. If this happens, the party appealing the assessment must file an appeal with the Superior Court.

If the taxpayer does receive a hearing date, the board will schedule time allocations of approximately 10 to 15 minutes, during which the taxpayer will present data demonstrating why he or she believes the property is over-assessed. Most boards will not provide the applicant with a decision at the hearing. Rather, the taxpayer should expect to receive a written decision from the board within a few weeks of the hearing. Once the taxpayer receives notice of the board's decision, it will have two months from the date of postmark to appeal the Board's decision to Superior Court. ■

Laura A. Bellotti is a partner in the Property Valuation Department at Pullman & Comley, LLC.