Board of Assessment Appeals Taxpayer Guidelines

ADVISORY:

These instructions are provided to assist applicants in submitting assessment appeals forms to the Town of East Haven and the Board of Assessment Appeals. Nothing in these instructions shall be deemed to supersede the requirements of state or local law. Applicants should not rely on these instructions exclusively and are encouraged to familiarize themselves with the regulations regarding assessment appeals in the Town of East Haven and the State of Connecticut. The Town of East Haven shall not be at fault or liable for an applicant’s reliance on these instructions if they are, in any way, inaccurate.

1. Instructions for filling out the “Hearing and Appeals Disposition Form”:
   - Applications for assessment appeals (the “Hearing and Appeals Disposition Form”) can be filed beginning February 3, 2020 up until 4:30PM on February 20, 2020.
   - All property owners filing an assessment appeal should completely fill out sections 1, 2, 3, 4 and of the “Hearing and Appeals Disposition Form.” Property owners filing an assessment appeal regarding a motor vehicle should also fill out section 5 in addition to sections 1-4.
   - Property owners SHOULD NOT SIGN the appeal form on Page 2 until instructed to do so at their appeal hearings by the hearing officer.

2. General Guidelines Regarding Assessment Appeals Hearings
   - Once an assessment appeal form is received, the applicant will be assigned a hearing date and time. That hearing date and time cannot be changed.
   - At an assessment appeal hearing, the applicant will be sworn in by the hearing officer and will have the opportunity to present any information or evidence to support the appeal.
   - While the hearing officer will make a recommendation and finding after the applicant has left the hearing, the final vote on a “change” or “no change” in an assessment will be taken by the full Board of Assessment Appeals at a later date.

3. Specific Guidelines Regarding Assessment Appeals Hearings for Real Property
   If you are appealing an assessment of real property (your home, building, or a piece of land), you should bring the following (please bring copies for the hearing officer as anything submitted will not be returned):
   - An independent appraisal dated within six (6) months of the assessment year (2016).
   - If an appraisal is obtained, it should be completed by a certified appraiser. (Bank appraisals or appraisals from a recent refinance transaction will not be accepted.)
   - A listing of sales of similar properties which have sold during the applicable grand list year.
   - Documentation and calculations of any errors which you allege have been made on your assessment card (i.e. size of land, size of building, condition on building, number of bathrooms, type of heating, etc.)
   - If claiming a land adjustment, any maps or deeds which indicate why the calculated land area may be incorrect.

4. Specific Guidelines Regarding Assessment Appeals Hearings for Real Property
   If you are appealing an assessment of a motor vehicle, you should bring the following (please bring copies for the hearing officer as anything submitted will be kept):
   - Photographs (if appealing value based on condition).

If an attorney or someone other than the property owner will be handling as assessment appeal, the property owner must complete the “Representative Appointment Form” on page 3.
Board of Assessment Appeals Hearing and Appeals Disposition Form

1. Property Information

<table>
<thead>
<tr>
<th>Grand List: 2019</th>
<th>☐ Residential</th>
<th>☐ Vacant Land</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unique ID #:</td>
<td>☐ Commercial</td>
<td>☐ Industrial</td>
</tr>
<tr>
<td>Property Address:</td>
<td>☐ Motor Vehicle</td>
<td></td>
</tr>
<tr>
<td>Business Name (if applicable):</td>
<td>☐ Personal Property</td>
<td></td>
</tr>
<tr>
<td>Map/Block/Lot #:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Property Owner:

Last Name:     First Name:    MI:  
Address:     City:     Zip:  
Phone:      Cell Phone:  
Email Address:  

3. Contact Person/Address (if different from above):

Last Name:     First Name:    MI:  
Address:     City:     Zip:  
Phone:      Cell Phone:  
Email Address:  

4. Reason for Appeal (attach additional sheets if necessary):

Explanation:  

Appellant’s estimate of FAIR MARKET VALUE:  

5. For Motor Vehicle Appeals ONLY:

Vehicle Year: Make: Model:  
VIN #: Mileage as of October 1, 2018:
Board of Assessment Appeals Representative Appointment Form

1. Property Information

<table>
<thead>
<tr>
<th>Grand List: 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unique ID #:</td>
</tr>
<tr>
<td>Property Address:</td>
</tr>
<tr>
<td>Business Name (if applicable):</td>
</tr>
<tr>
<td>Map/Block/Lot #:</td>
</tr>
</tbody>
</table>

2. Appointment of Representative for Assessment Appeal:

Be advised that:

(Name of Representative and Business [if applicable])

or their designee (hereafter, "Representative") is hereby authorized to commence an assessment appeal on my behalf with respect to the property identified in Section 1 herein and to represent me and my interests at any hearings scheduled with respect to the same. I also authorize my representative to execute any and all documents in association with this matter on my behalf.

By executing this document, I agree that this authorization shall remain in full force unless revoked by me in writing and until such time as a writing evidencing the same is received by the Town of East Haven Assessor's Office.

3. Signature of Property Owner:

| (Signature of Applicant) | (Date) |

Applications may be sent to:
E.H. Board of Assessment Appeals
c/o Assessor’s Office
250 Main Street
East Haven, CT 06512

DO NOT WRITE BELOW THIS LINE
Board of Assessment Appeals Hearing Information Form

Signature of Property Owner or Authorized Agent - **DO NOT SIGN UNTIL YOUR HEARING**:  
I hereby certify that the information contained in this form and attached pages are true and correct to the best of my knowledge, information, and belief. I understand that if I have falsified any information in this form or on the attached pages, or if I intentionally make a statement that is untrue and which is intended to mislead a public servant in the performance of his or her official function, I will be in violation of Section 53a-157b of the Connecticut General States and may be subject to arrest.

(Signature of Applicant)        (Date)

Hearing Information – All Hearings will take place in the Assessor’s Office, Town Hall, 250 Main Street:

Date: ____________________________
Time: ____________________________
Hearing Officer: ____________________________

OLD/PRESENT ASSESSMENT:

A. Factors considered by hearing officer:

   i. If Real Property:
      □ Appraisal
      Y or N: Appraiser is certified? 
      Y or N: Comps. are appropriate? 
      Y or N: Independent appraisal submitted?
      □ A-2 Survey
      □ Photos
      □ Demolition Permit
      □ Other ____________________________

   ii. If Personal Property:
      □ Declaration
      Y or N: Are exemptions proper? 
      Y or N: Is depreciation proper? 
      Y or N: Are values of property declared appropriate? 
      □ Photos
      □ Other ____________________________

   iii. If Motor Vehicle:
      □ Mileage
      □ Title
      □ Photos
      □ Other ____________________________

      □ Antique Vehicle
      (Antique vehicle form should be submitted)

Y or N: If real property, did the hearing officer have an opportunity to inspect the property?

B. Notes/Calculations (i.e. If making functional/economic or land adjustments, explain basis):

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Property Address: ____________________________
C. Decision/Recommendation of Hearing Officer:

☐ CHANGE  Old/Current Assessment: 

☐ NO CHANGE  New Assessment (if applicable): 

D. Explanation of Decision:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

Board of Assessment Decision/Member Signatures

Matter Heard On:

☐ CHANGE  Old/Current Assessment: 

☐ NO CHANGE  New Assessment (if applicable): 

Signatures of Board Members Voting:

X ___________________________  X ___________________________

X ___________________________  X ___________________________

X ___________________________  X ___________________________

**FOR INTERNAL USE ONLY**

Notice of Time Sent:  Notice of Decision Sent:

Property Address: ____________________________________________