

TOWN OF MANCHESTER

BOARD OF ASSESSMENT APPEALS HEARING APPLICATION

The Board of Assessment Appeals (BAA) is charged with the responsibility of conducting taxpayer assessment appeals. Although your appeal is ultimately decided by the entire membership of the BAA, your hearing may be conducted by as few as one (1) individual BAA member. **PLEASE BE SURE TO FILL OUT THE ACTUAL APPLICATION ON THE LAST PAGE, DO NOT FILL OUT THE SAMPLE APPLICATION.** You may use this application packet for real estate, motor vehicle, or personal property assessment appeals to be heard in March 2022 (possibly April 2022).

As an appellant, you have the option of having your hearing conducted by more than one BAA member or alternate. You should be aware that the Town may have more flexibility with regards to scheduling your hearing with one BAA member/alternate than with multiple BAA members/alternates. You can make a specific request when you want your hearing conducted by more than one BAA member/alternate by checking the box below.

I prefer a hearing with multiple Board of Assessment Appeals members or alternates.

We cannot schedule your hearing until January 2022, after the BAA determines their hearing schedule. **You will likely be assigned a hearing date on a weeknight or Saturday morning in March, or possibly April. Weeknight hearings will most likely be between the hours of 6:30 PM and 9:45 PM. The BAA sometimes schedules sessions on Saturday mornings, or weekday afternoons.** Your hearing will likely be scheduled for a 15 minute hearing time. There is usually a full schedule of hearings; we will have little flexibility to schedule your hearing on a specific day or date, or at a specific time of your choice. **If you anticipate that you might be unable to attend a hearing on any particular date or time during the months of March or April, please list the dates you are not available in the space below.** We will do our best to work around your schedule and find a time that is convenient for you, but we cannot make guarantees due to the time frame, number of hearings, and deadlines potentially involved. **The earlier you file your appeal, the more flexibility we will have in scheduling your hearing, we highly recommend that you file your appeal as early as possible.** Appeals filed at or near the filing deadline encounter much less flexibility in accommodating any special scheduling requests. If you do not provide a list of times you are not available, you are indicating that you will accept whatever time you are assigned. **ONCE A HEARING IS SCHEDULED, WE CANNOT RE-SCHEDULE YOUR HEARING, and if you cannot attend your assigned time, you will have to send someone else to appear on your behalf.** Someone must attend the hearing in person.

Please indicate if you are NOT AVAILABLE to attend Board of Assessment Appeals hearings on any days, dates or times in March or April 2021 in the space below. WRITE LEGIBLY, especially when writing your e-mail address, you are responsible for your application, and for any errors or deficiencies made when completing your application, we cannot guarantee that we will be able to review your application for technical defects; it is your responsibility to do so:

Appellant's Name:

Contact Phone #:

Contact E-mail Address:

Contact Fax #:

Dates you are unavailable:

RETURN THIS ENTIRE PACKET WITH YOUR APPEAL APPLICATION

This is a Sample Application, please complete the actual Application which is stapled to this document

Manchester Board of Assessment Appeals SAMPLE APPLICATION

Pursuant to CT General Statutes, Sec. 12-111 an application to appeal an assessment must be filed on or before February 20th.

DO NOT FILL OUT THE SAMPLE APPLICATION, FILL OUT THE ACTUAL APPLICATION ON THE LAST PAGE.

The entire application must be completed, including the required signature.

The Board of Assessment does not have to grant a hearing if an application is incomplete. In accordance with CT General Statutes Sec. 12-117a, if you are not satisfied with the decision of the Board of Assessment Appeals, you may bring a further appeal by filing with the Superior Court within two months of the date that the Board of Assessment Appeal decision is mailed.

Deliver your application to:
Manchester Board of Assessment Appeals
41 Center Street, P.O. Box 191
Manchester, CT 06045-0191

	Property Owner:	Grand List of: * 2021	List No:
Name	* Write the property owner's Name & address here	Property Description: * Write the address or vehicle, etc. information here	
Address			
City/State/Zip	* Do not fill out this Sample Application		
Name	Appellant: * Write the appellant's name & address here. If the owner & appellant are the same person, you may write "SAME"	Property type: * Check one	<input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Personal Property
Address		Reason for appeal:	
City/State/Zip		* Write the reason for your appeal here	
Name	Correspondence & Contact: * write the contact person's name & address here. If the owner & contact are the same person, you may write "SAME"	<u>SAMPLE APPLICATION</u>	
Address		Appellant's estimate of value:	
City/State/Zip		* Write your estimate of the full market value here.	
Phone #	* YOU MUST INCLUDE A PHONE #	<i>(attach documentation of value, if applicable)</i>	
X* YOU MUST SIGN AND DATE THE APPLICATION HERE			* Write the date here
Signature of property owner or duly authorized agent- above (attach evidence of authorization): <u>(NOTE: The signer of this application signifies that they have read, understand and will abide by all attached instructions, requirements and all applicable statutes)</u>			Date

***** DO NOT WRITE BELOW YOUR SIGNATURE*****

The Board of Assessment Appeals has: scheduled an appointment as follows	Date	Time	Place
			41 Center St., Manchester, CT

Appeal Decision Summary:

X X

Board of Assessment Appeals: (signatures)
X X

Board of Assessment Appeals: (signatures)
X Date of Board's Decision:



Office of Assessment & Collection, Town of Manchester, 41 Center Street, P.O. Box 191, Manchester Connecticut 06045-0191
<http://assessmentandcollection.townofmanchester.org/>

INSTRUCTIONS & REQUIREMENTS FOR MANCHESTER BOARD OF ASSESSMENT APPEALS HEARINGS

Please carefully review these instructions & requirements and the attached Sample application carefully before filling out your application. **PLEASE BE SURE TO FILL OUT THE ACTUAL APPLICATION ON THE LAST PAGE OF THIS PACKET, DO NOT FLL OUT THE SAMPLE APPLICATION.** Please fill out the application completely and legibly. Please neatly print, or type your application, and complete all sections, the Town is not responsible for any deficiencies caused by anything that is illegible or incomplete on any application.

When you appeal to the BAA, **it is an assessment appeal, not a tax appeal.** By appealing to the BAA, you are saying that the Town's opinion of the value for your property is incorrect. Assessments are equal to 70% of the full value. **Manchester's real estate revaluation date will be October 1, 2021; thus real estate assessments are equal to 70% of a property's full market value as of October 1, 2021.** Taxes are calculated by multiplying the assessment by the mill (tax) rate. Since the mill rate is not set until April, the BAA cannot tell you what you will pay in taxes. If the BAA changes your assessment, the amount you will pay in taxes will change in accordance with that assessment change. If you are filing an appeal in February for a motor vehicle or personal property assessment, you use this same form, but motor vehicles and personal property are revalued annually. There is a separate form if you are filing a motor vehicle appeal for the September motor vehicle hearings. **You should use retail value for motor vehicles, not trade-in value, wholesale value, or any other value other than retail.**

At this point in time, you are able to appeal the assessment for the Grand List of October 1, 2021, which corresponds to the tax payments to be made in July of 2022 (1st half) and January of 2023 (2nd half). You are no longer able to appeal for the Grand List of October 1, 2020, or earlier (unless the Town retroactively changed that assessment), so the assessment billed for July of 2021 and January of 2022 or earlier can no longer be appealed.

ALL BAA APPLICATIONS MUST BE RECEIVED BY THE TOWN OF MANCHESTER OFFICE OF ASSESSMENT & COLLECTION BY SUNDAY, FEBRUARY 20, 2022. The Manchester Town Hall will not be physically open on February 20, 2022, which is a Sunday, but you can still file on February 20, 2022. We will accept applications faxed to 860-647-3099 or applications e-mailed to jrainaldi@manchesterct.gov on February 20, 2022, and there is a night-drop box behind Town Hall. If you fax or e-mail your application, make sure you use the correct fax number or e-mail address, **You assume all responsibility for delivery, you will not get a hearing if your application does not reach us by February 20, 2022.** Your BAA application must be received by February 20, 2022, not merely postmarked by February 20, 2022. **In accordance with State law, absolutely no extensions of this filing deadline can be granted. IF YOUR BAA APPLICATION IS NOT RECEIVED BY FEBRUARY 20, 2022, NO HEARING WILL BE GRANTED.**

Please note the sample application attached to this page and use it as a guideline. All applications should be completed in full. **ALL ITEMS MARKED WITH AN * MUST BE COMPLETED.** Please provide the current mailing address. **YOU MUST PROVIDE A DAYTIME PHONE NUMBER.**

If the Property Owner, Appellant, and Correspondence & Contact are all the same person, you may write "same" in the Appellant and Correspondence & Contact areas, but **YOU MUST INCLUDE A PHONE NUMBER so we can call the contact person if a hearing needs to be postponed by the BAA (such as due to a snowstorm).** We will also call the contact person within a few days of the hearing to confirm the hearing.

Please check the appropriate box in the Property Type area for residential, commercial, or industrial real estate; motor vehicle or personal property. If you are appealing the assessment of a motor vehicle, please bring that motor vehicle to your hearing. **YOU MUST COMPLETE THE APPELLANT'S ESTIMATE OF VALUE.** This area is where the property owner, the appellant or contact person writes down their estimate of the property's full market value (be sure you write down your estimate of the full market value, not the assessed value). **Remember that real estate values must be as of the effective date of October 1, 2021. It is strongly recommended that you arrive at your hearing with written documentation to show the basis for your estimate of value.** Documentation you may wish to consider bringing to your hearing may include:

a) An appraisal of the property by a certified appraiser (with an effective date around October 1, 2021), b) a comparison between your property's assessment and the assessments of similar properties in Manchester, c) any other documentation you feel may be helpful to the BAA. **The BAA will not make an adjustment to your assessment unless they feel you have proven that the Town's value is incorrect.** The more conclusive the documentation you provide, the more likely it is that the BAA will lower your assessment. Please make sure you are well prepared for your hearing, most appellants do not do enough research. The BAA members will listen to your appeal, deliberate, and make a decision based on the information you provide them. It is not the function of the BAA members to re-inspect your property themselves, or to explain the assessment to you; their function is to hear your appeal. If you have any questions about your assessment or about information on the assessment records, please contact the Office of Assessment & Collection at 860-647-3011 or 860-647-3016.

If you are not the owner of the property under appeal and you are a third-party representative of the owner who is providing documentation or testimony as part of the BAA appeal process please note that CT General Statutes, Sec. 20-501 states: *(a) No person shall act as a real estate appraiser or provisional appraiser or engage in the real estate appraisal business without the appropriate certification, license, limited license or provisional license issued by the commission, unless exempted by the provisions of sections 20-500 to 20-528, inclusive.* In addition, CT General Statutes, Sec. 20-500 (1) states: *"Appraisal" means the practice of developing an opinion of the value of real property, in conformance with the USPAP.* (USPAP is the "Uniform Standards of Professional Appraisal Practice").

Per the above statutes, and others, no third party person may engage in the real estate appraisal business without obtaining a certification, license, limited license or provisional license. Any third party representative developing an independent opinion of value of real property in Connecticut is engaging in the real estate appraisal business, thus that third party individual must comply with USPAP, and must be licensed or certified as an appraiser by the State of Connecticut. **The Town of Manchester reserves the right to report any third party representative who does not comply with the above listed statutes to any applicable regulatory or professional agencies. Property owners themselves are allowed to provide documentation or give testimony on the value of their own property, and need not be licensed or certified appraisers.**

Any testimony provided by any third party representative under oath at a BAA hearing is considered binding and is admissible in any future appeal hearings at any level (BAA, Superior Court, etc.). Any written documentation provided by any third party representative under oath at a BAA hearing is considered binding and is admissible in any future appeal hearings, at any level (BAA, Superior Court, etc.). All estimates of value provided by any appellant or any appellant's third party representative during a BAA hearing are considered binding and admissible testimony. At the time of your appeal, you may not provide a preliminary value estimate; you must provide a final value estimate, which is admissible and binding.

YOU MUST SIGN AND DATE THE APPLICATION. By signing the application, you are signifying that you have read and understood these instructions, and that you will abide by these instructions, their requirements, and all applicable statutes. You should keep a copy of your appeal filing for your records, but do not remove any of pages in the application packet. **You must return this entire packet to the Town. Do not write below the area where you sign the application.** The Office of Assessment & Collection will complete the section listing the date, time and place of your appointment and mail a copy of the form back to the address you provide. The Contact person will also be contacted by phone within a few days of your hearing. **YOU MUST INCLUDE A PHONE NUMBER ON YOUR APPLICATION.**

The owner of the property or someone of the owner's choosing (a relative, friend, appraiser, attorney, etc.) must attend the hearing with the BAA. **If no one attends the hearing to represent the owner, the BAA cannot change the assessment, and missed hearings will not be re-scheduled. If the property owner sends someone else (i.e. someone who is not an owner of the property) to represent him or her, please be certain that the person who represents the owner has written authorization to represent the owner.** The owner must sign this authorization. The Application by itself does not constitute a written authorization. Hearings are recorded, and those appearing at the hearing are sworn in before providing testimony.

Once the BAA hears your appeal, they will consider your assessment appeal based on the information you present to them. The BAA reserves the right to ask you for additional information if needed. The BAA also may or may not ask someone from the Office of Assessment & Collection to re-inspect your property. The BAA can make most changes to the assessment that they feel are warranted. They can lower the assessment to the level you suggest; they can lower the assessment to a level lower than you suggest; they can lower the assessment, but to a level that is not as low as you suggest; they can leave the assessment unchanged; or they can raise the assessment. The BAA will deliberate your appeal and reach a decision within a few weeks. You will be notified of their decision by certified mail. **If you are not satisfied with the BAA's decision, you may bring further action by filing with the Superior Court within two months of the date the decision is mailed to you.**

If you have any questions, or need any additional assistance, please contact the Town of Manchester Office of Assessment & Collection at 860-647-3011 or 860-647-3016. The office is open Monday through Friday from 8:30 AM to 5:00 PM.

Manchester Board of Assessment Appeals- Application to Appeal (Please print or type)

Pursuant to CT General Statutes, Sec. 12-111 an application to appeal an assessment must be filed on or before February 20th.

The entire application must be completed, including the required signature. The Board of Assessment does not have to grant a hearing if an application is incomplete. In accordance with CT General Statutes Sec. 12-117a, if you are not satisfied with the decision of the Board of Assessment Appeals, you may bring a further appeal by filing with the Superior Court within two months of the date that the Board of Assessment Appeal decision is mailed.

Deliver your application to:
 Manchester Board of Assessment Appeals
 41 Center Street, P.O. Box 191
 Manchester, CT 06045-0191

	Property Owner:	Grand List of:	List No:
Name		Property Description:	
Address		Write the address or vehicle, etc. information here	
City/State/Zip			
	Appellant:	Property type:	<input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Personal Property
Name			
Address		Reason for appeal:	
City/State/Zip			
	Correspondence & Contact:		
Name			
Address		Appellant's estimate of value:	
City/State/Zip			
Phone #		<i>(attach documentation of value, if applicable)</i>	
X			
Signature of property owner or duly authorized agent- above (attach evidence of authorization): <u>(NOTE: The signer of this application signifies that they have read, understand and will abide by all attached instructions, requirements and all applicable statutes)</u>			Date

The Board of Assessment Appeals has:	Date	Time	Place
scheduled an appointment as follows			41 Center St., Manchester, CT

Appeal Decision Summary:

X _____ X

Board of Assessment Appeals: (signatures)

X _____ X

Board of Assessment Appeals: (signatures)

X _____ Date of Board's Decision: