



Appeal # \_\_\_\_\_

**TOWN OF SOUTH WINDSOR  
APPLICATION TO THE BOARD OF ASSESSMENT APPEALS  
MOTOR VEHICLE**

Pursuant to CGS §12-111 of the State of Connecticut, a written application to appeal an assessment must be filed with the Board of Assessment Appeals and returned to the Assessor's Office on or before **September 1, 2023**.

**Applications should be sent to**[Assessor@southwindsor-ct.gov](mailto:Assessor@southwindsor-ct.gov)

Or

Board of Assessment Appeals

Assessor's Office

Town of South Windsor

1540 Sullivan Ave.

South Windsor, CT 06074

**\*\*This entire application must be completed, including the required signature. The Board of Assessment Appeals does not have to grant a hearing if an application is incomplete. In accordance with Connecticut 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. \*\***

**PROPERTY OWNER/ APPELLANT**

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

Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

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

Email: \_\_\_\_\_

**\*APPELLANT AGENT**

\*This refers to an owner, agent, attorney, or other person who will be representing the property owner at the time of the appeal.

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

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

Email: \_\_\_\_\_

**REASON FOR APPEAL***(Attach additional pages if necessary)*

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**PROPERTY DESCRIPTION**

Property Location: \_\_\_\_\_

\_\_\_\_ **Motor Vehicle** (MUST fill out below)

Year: \_\_\_\_\_

Make: \_\_\_\_\_

Model: \_\_\_\_\_

**ESTIMATE OF VALUE**

Property Owner/Appellants estimated value: \_\_\_\_\_

*(100% of market value for property- attach documentation if applicable)*

**NOTE: The signer of this application signifies that they have read, understand, and will abide by all attached instructions, requirements, and all applicable statutes.**

**Signature of Property Owner****X** \_\_\_\_\_

Date: \_\_\_\_\_

Signature of property owner or authorized agent (attach letter)

**FOR ASSESSOR USE ONLY**

Board's Decision \_\_\_\_\_ Granted \_\_\_\_\_ Denied

**Current Assessment**

Motor Vehicle \_\_\_\_\_

**BAA Assessment**

New Assessment

Motor Vehicle \_\_\_\_\_

Date of BAA Decision \_\_\_\_\_

Mail Date \_\_\_\_\_

**FOR ASSESSOR USE ONLY  
YOUR APPEAL DATE IS SET FOR**

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Place: \_\_\_\_\_

*You will receive correspondence in early September with the date and time of your hearing. Hearings are held at South Windsor Town Hall.*



Assessor's Office, Town of South Windsor, 1540 Sullivan Ave. South Windsor, CT 06074

[assessor@southwindsor-ct.gov](mailto:assessor@southwindsor-ct.gov)

## **INSTRUCTIONS & REQUIREMENTS FOR SOUTH WINDSOR BOARD OF ASSESSMENT APPEALS HEARINGS.**

Appeals must be presented to the Board of Assessment Appeals (BAA) at one of its March or September meetings. The BAA meets in September each year to **ONLY** hear Motor Vehicle Appeals. All other matters must be taken up at meetings held in March.

When you appeal to the BAA (Board of Assessment Appeals), **it is an assessment appeal, not a tax appeal.** By appealing to BAA, you are stating that the Town's opinion of value of your property is incorrect. Assessments are equal to 70% of the full value. **South Windsor's real estate revaluation date is October 1, 2022; thus, real estate assessments are equal to 70% of a property's full market value as of October 1, 2022.** Taxes are calculated by multiplying the assessment by the mill rate. Since the mill rate is not set until May, 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 for a motor vehicle or personal property assessment, please be aware that these are revalued annually. For motor vehicles, clean retail value should be used, not trade-in value, wholesale, or any other value other than clean retail.

**SEPTEMBER MEETINGS:** The September meeting is for Motor Vehicles Only. Taxpayers should appear with their vehicle and any evidence or documentation to support their claim. The Board of Assessment Appeals members may want to inspect the vehicle being appealed. Appeals for September now require applications to the Board.

**MARCH MEETINGS:** To be heard by the BAA at its March meeting, an application must be filed no later than February 20<sup>th</sup>. The BAA will receive all applications and schedule their meetings accordingly. **If you are submitting an appraisal or other similar evidence, you must submit a copy along with your application.**

**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. Assessor Staff will complete the section listing date, time, and place of the appeal. You will receive a copy of the front page of this form with the APPEAL DATE section filled out. Please DO NOT write in the "FOR ASSESSOR USE ONLY" sections of this form.

## **APPEALS PROCEDURE**

1. You ***MUST*** complete a separate form **in its ENTIRETY** for each property you wish to appeal. If a section of this form is NOT filled out, the Board has all rights to deny the appeal based on failure to fully apply for a hearing. **YOU MUST COMPLETE THE APPELLANT'S ESTIMATE OF VALUE.** Please mark with estimate of full market value of the property. ***\*Remember: Real estate values must be as of October 1, 2022.***
2. **NOTE:** Unless you receive **written** confirmation of a rescheduled appointment, you or your agent must appear at the time and place prescribed by the BAA.
3. ***FAILURE TO APPEAR MAY RESULT IN A DEFAULT DENIAL OF YOUR CLAIM.***
4. If you cannot appear, have an attorney or agent appear as your representative – written authorization is required.
5. You will be sworn under oath to be truthful in answering questions concerning your property.
6. You will have the opportunity to present evidence such as: appraisals, photographs, reports, etc.
  - a. Regarding a real estate appeal: An appraisal by a qualified Appraiser is not required but recommended.
7. Consultation with the Collector of Revenue is suggested for payment instructions while your appeal is pending.
8. Once the BAA hears your appeal, they will consider your case based on the information presented at the time of your appeal. Notice of the Board's decision will be mailed to the property owner. If you are not satisfied with the Board's decision, you may bring further action by filing with the Superior Court within two months of the date the decision is mailed.

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## **Connecticut State Statutes**

12-110	Sessions of the board of assessment appeals.
12-111	Appeals to the board of assessment appeals.
12-112	Limit of time for appeals.
12-113 (as amended)	When the board of assessment appeals may reduce lists.
12-114 (as amended)	Board of assessment appeals to impose a penalty if reducing the assessment of a taxpayer who did not file a personal property declaration.
12-115 (as amended)	Board of assessment appeals may make supplemental additions to grand list.
12-117a	Appeals from boards of tax review or boards of assessment appeals.
12-119	Remedy when property wrongfully assessed