

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 P.A.95-283, of the State of Connecticut, an application to appeal an assessment must be filed:
on or before February 20.

Applications may be sent to:

Shaded sections must be completed. The Board of Assessment Appeals does not have to give a hearing date to incomplete applications. Please print or type.

Manchester Board of Assessment Appeals
 41 Center Street
 P.O. Box 191
 Manchester, CT 06045-0191

In accordance with Conn. General Statutes Sec. 12-117a, if you are not satisfied with the decision of the Board of Assessment Appeals, you may

Application to Appeal bring a further appeal by filing with the Superior Court within 2 months of the date the Board of Assessment Appeals decision is mailed.

Property Owner:		Grand List of: * 2008	List No:
Name	* Write the property owner's Name & address here	Property Description:	
Address		No & Street	* Write the property address here
City/State/Zip		Map/Block/Lot	(if available)
Appellant:		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
Name	* Write the appellant's name & address here. If the owner & appellant are the same person, you may write "SAME"	Reason for appeal:	
Address		* Write the reason for your appeal here	
City/State/Zip			
Correspondence & Contact:		Appellant's estimate of value:	
Name	* write the contact person's name & address here. If the owner & contact are the same person, you may write "SAME"	* Write your estimate of the full market value here.	
Address			
City/State/Zip			
Phone No.	* You must include a phone number	<i>(attach documentation of value, if applicable)</i>	
Signature of Property Owner or duly authorized agent (attach evidence of authorization)			Date
X * YOU MUST SIGN AND DATE THE APPLICATION			* Write the date

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

Board of Assessment Appeals has:	Date	Time	Place
Scheduled an appointment as follows			

Appeal Summary

Assessments	Grand List	Board of Assessment Appeals
Land	_____	_____
Building	_____	_____
Miscellaneous	_____	_____
Total	_____	_____
Motor Vehicle	_____	_____
Personal Property	_____	_____

Board of Assessment Appeals: (signatures)

X _____ X

X _____ Date of Board's Decision: _____ RRR# _____



Assessor's Office, Town of Manchester • 41 Center Street • P.O. Box 191 • Manchester Connecticut 06045-0191
www.ci.manchester.ct.us

INSTRUCTIONS FOR APPLICATION TO MANCHESTER BOARD OF ASSESSMENT APPEALS

To be certain that the Board of Assessment Appeals (BAA) has the information they need to process your application, please carefully review the attached Sample Application and carefully read the following instructions before filling out your application:

Please press very hard when completing the application, you are making four copies.

When you appeal to the BAA, you appeal the assessment of your property. **You file an assessment appeal, not a tax appeal.** By appealing to the BAA, you are saying that the Town's opinion of value for your property is incorrect. The assessment is equal to 70% of the full value. Manchester's last real estate revaluation date is October 1, 2006, so real estate assessments are equal to 70% of a property's full market value as of October 1, 2006. Taxes are calculated by multiplying the assessment by the mill (tax) rate. Since the mill rate is not set until May, the BAA can not tell you exactly what you will pay in taxes. But, if the BAA changes your assessment, the amount you will pay in taxes will change in accordance with the change in assessment.

At this point in time, you are able to appeal the assessment for the Grand List of October 1, 2008, which corresponds to the tax payments to be made in July of 2009 (1st half) and January of 2010 (2nd half). You are no longer able to appeal for the Grand List of October 1, 2007, or earlier (unless the Town changed that assessment), so the assessment you incur tax payments on for July of 2008 and January of 2009 will not be changed retroactively.

IF YOU PLAN TO HAND DELIVER YOUR BAA APPLICATION, ALL BAA APPLICATIONS MUST BE RETURNED TO THE TOWN OF MANCHESTER ASSESSOR'S OFFICE BY FRIDAY, FEBRUARY 20, 2009 AT 4:40 PM. IF YOU MAIL YOUR BAA APPLICATION, IT MUST BE POSTMARKED NO LATER THAN FEBRUARY 20, 2009. IN ACCORDANCE WITH STATE LAW, ABSOLUTELY NO EXTENSIONS OF THIS FILING DEADLINE CAN BE GRANTED FOR ANY REASON WHATSOEVER. IF YOUR BAA APPLICATION IS NOT DELIVERED OR POSTMARKED BY FEBRUARY 20, 2009, YOU WILL NOT BE GRANTED A HEARING. DO NOT FAX OR E-MAIL YOUR BAA APPLICATION.

Please note the sample application attached to this page and use it as a guideline. All applications should be completed to the fullest extent possible. **ALL ITEMS MARKED WITH AN * MUST BE COMPLETED.** Please provide the current mailing address and daytime phone number for the contact person.

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 **BE CERTAIN TO INCLUDE A PHONE NUMBER. We need 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; or for motor vehicles or personal property. **IF YOU ARE APPEALING THE ASSESSMENT OF A MOTOR VEHICLE, PLEASE BRING THAT MOTOR VEHICLE TO YOUR HEARING.**

(Continued on back side of page)

(Last revised on 4/24/2008)

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, 2006. 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 qualified appraiser, b) a comparison between your property's assessment and the assessments of similar properties in Manchester, c) a copy of a comparative market analysis from a real estate agent, d) 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,** so the more conclusive the documentation you provide is, the more likely it is that the BAA will lower your assessment. 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, it is their function to hear your appeal. If you have any questions about how the assessment was made or about information on the assessor's records, please contact the Assessor's Office at 860-647-3016.

YOU MUST SIGN AND DATE THE APPLICATION. You should keep a photocopy of the appeal form for your records, but please do not detach any of pages in the application packet. **Do not write below the area where you sign the application.** The Assessor's Office 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 appointment.

The owner of the property or someone of the owner's choosing (a relative, friend, real estate agent, appraiser, attorney, etc.) must attend the hearing with the BAA. **If no one attends the hearing to represent the owner, the BAA will not change the assessment. 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.**

We cannot schedule your hearing until after the BAA determines the hearing schedule. **You will likely be assigned a hearing date on a weeknight in February, March, or possibly April. The hearing will most likely be between the hours of 7:00 PM and 9:45 PM. The BAA sometimes schedules sessions on Saturdays,** but most of the hearings are held on weeknights. **The hearing will most likely be scheduled for a 15-minute time interval** (10 minutes for your presentation, 5 minutes for questions). **There is usually a full schedule of hearings; we will have little or no flexibility to schedule your hearing on a specific day or date, or at a specific time. If you anticipate that you may be unable to attend a hearing on any particular date or any particular time during the months of February, March, or April, please attach a note with your application listing the dates you are not available.** 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 involved. **The earlier you file your appeal, the more flexibility we will have in scheduling at hearing, we recommend you file your appeal as soon as possible as appeals filed at or near the filing deadline encounter much less flexibility in accommodating any special scheduling requests. ONCE A HEARING IS SCHEDULED, WE CANNOT RE-SCHEDULE YOUR HEARING.**

Once the BAA hears your appeal, they will consider your assessment appeal, based on the items you present to them. The BAA reserves the right to ask you for additional information if they feel they need it. The BAA also may or may not ask someone from the Assessor's Office staff to re-inspect your property, depending on whether or not they feel it is necessary. 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.

Generally, the BAA will deliberate your appeal and reach a decision within a week or two. You will be notified of their decision by certified mail. **If you are not satisfied with the decision made by the BAA, 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 Assessor's Office at 860-647-3016. The office is open Monday through Friday from 8:20 AM to 4:40 PM.

BOARD OF ASSESSMENT APPEALS HEARING SCHEDULE

The Board of Assessment Appeals (BAA) is charged with the responsibility of conducting taxpayer appeals. Although your appeal is ultimately decided by the entire membership of the BAA, your hearing may be conducted by one (1) individual BAA member. This may occur in years when the BAA is processing a large number of appeals.

As a taxpayer appellant, you do have the option of having your hearing conducted by more than one (1) individual BAA member. You should be aware that the Town staff will have more flexibility with regards to scheduling your hearing with one (1) BAA member than with multiple BAA members.

You must make a specific request when you want your hearing conducted by more than one (1) BAA member, by indicating below:

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

I am not available to attend Board of Assessment Appeals hearings on the following days, dates or times in Late February 2009, March 2009 or April 2009:

Manchester Board of Assessment Appeals

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Name		Property Description:	
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City/State/Zip		Map/Block/Lot	(if available)
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		Reason for appeal:	
Address			
City/State/Zip			
Correspondence & Contact:		Appellant's estimate of value:	
Name			
Address			
City/State/Zip			
Phone No.		<i>(attach documentation of value, if applicable)</i>	
<i>Signature of Property Owner or duly authorized agent (attach evidence of authorization)</i>		<i>Date</i>	
X			

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Building	_____	_____
Miscellaneous	_____	_____
Total	_____	_____
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Board of Assessment Appeals: (signatures)

X X

X Date of Board's Decision: RRR#

