



MERIDEN BOARD OF ASSESSMENT APPEALS APPLICATIONS DIRECTIONS AND INFORMATION

Anyone claiming to be aggrieved by the actions of the assessor has the right to an appeal before the Board of Assessment Appeals.

In order to be heard by the BAA at its April meeting, you must file a written appeal with an original signature, to the MERIDEN BOARD OF ASSESSMENT APEALS. **Appeals must be received on or before close of business Monday MARCH 20, 2024. This is a received by date not a postmark date.** Digital submissions (fax or email) are not accepted.

The BAA will receive all applications and schedule their meetings accordingly. **Please note applications that are incomplete or untimely will not be heard.** If you are submitting an appraisal or other similar evidence, you must submit a copy along with your application. Once you have made application to the BAA, you will be notified in writing where and when to appear for your hearing,

APPEALS PROCEDURE

- √ Appear at the time and place prescribed by the BAA
- √ You **MUST** complete a separate form for each property and each class of property you wish to appeal
- √ If you cannot or do not wish to appear, have your attorney or agent appear as your representative (**Written authorization required**)
- √ The BAA does not reschedule appointments.
- √ **FAILURE TO APPEAR WILL RESULT IN A DEFAULT – Dismissal of your appeal**
- √ You will be sworn under oath to be truthful in answering questions concerning your property
- √ You will have the opportunity to present evidence (appraisals, photographs, reports, etc.)
- √ **Remember** – It is your responsibility to prove your appeal
- √ An appraisal by a qualified appraiser is not required, but is recommended
- √ You must pay your taxes as they come due or interest and penalties will be applied
- √ Consult with the **Tax Collector** for payment instructions while your appeal is pending
- √ Notice of the Board's decision will be mailed to the property owner unless otherwise requested in writing by appellant.
- √ It is highly recommend that an appointment for the City Assessor's Office to inspect the property to verify amenities and condition.

For further information, you may wish to review the Connecticut General Statutes as amended, relative to appeal rights. NOTE: **We do not provide legal advice; however, we want you to be well informed of your appeal rights.** For a complete listing of applicable laws and competent, proper legal advice, we urge you to consult with an attorney.

Please return **completed** application by close of business Monday March 20, 2024 to:

All information and correspondence with the BAA should be directed to:

Meriden Board of Assessment Appeals
c/o Office of the Assessor
142 East Main Street
Meriden, CT 06450

A written notice informing you of the date and time and location of your appointment will be mailed by April 1, 2024.

All supporting documentation should be provide with your application

Questions or comments may be directed to the Assessor's Office (203) 630-4065

APPLICATION TO THE MERIDEN BOARD OF ASSESSMENT APPEALS

2023 Grand List

Pursuant to Section 12-111 C.G.S. as amended by Public Act 95-283, any person appealing the assessment of property must file an application with the Board of Assessment Appeals on or before close of business **MARCH 20, 2024**. This is a received by date not a postmark date. Digital Submissions (email or fax) are not accepted. Failure to return the completed application by the due date will result in the Board's dismissal of the appeal.

ALL QUESTIONS IN THE APPLICABLE SECTION MUST BE ANSWERED FOR THE APPLICATION TO BE CONSIDERED.

A separate application must be filed for each type of property and each piece of property you are appealing.

Owner of Record (as appears on field card/land record)//Business Name	Appellant (if other than owner)
Owner/Managing Member (if different than above)	Name of Owner's Agent
Mailing Address	Agent's Mailing Address
City, State, Zip	Agent's City, State, Zip
Location of Property	

Mail Correspondence to: Owner ___ Owner's Agent ___ (choose one)

Appellant's Capacity Owner Owner's Agent _____
Name of Agents Firm/Company

I, _____, signer of the foregoing application, swear that the information contained in this application for the revision of the assessment of the above described property is true.

Applicant signature _____ Position of Signer _____ Date _____ Telephone # _____

(If agent, attach original Agency Agreement or Power of Attorney.)
Fill out only the section for the property type under appeal.

SECTION 1. REAL ESTATE

Real Estate Property Location: _____ **Map/Block/Lot:** _____

What is the appellant's OCTOBER 1, 2021 **MARKET VALUE** of the property? \$ _____

What is the appellant's OCTOBER 1, 2021 **ASSESSED VALUE (70% of market value)** of the property? \$ _____

Reason for Appeal: (Please provide as much detail as possible. Attach additional sheets if necessary.)

Please note, assessments are based on market value as of **OCTOBER 1, 2021**. Evidence should support value as of that date):

Basis for your determination of your stated 10/1/2021 market value: (Provide appraisals, listing of comparable sales, or other relevant information which supports your value estimate. Income producing properties should include income and expense statement for calendar years 2020 to present).

Sales History (Complete if purchased since October 2020): * **Original Acquisition Date:** _____

* Type of Transaction (please make check where appropriate): **Purchase Price** _____

Through Realtor: _____ From owner/seller: _____ Family transfer: _____ From Estate: _____
Family transfer: _____ Foreclosure: _____ Bank Sale: _____ Auction: _____
Other: _____

* Any physical changes to property after purchase? Y _____ N _____ If yes, explain and **describe nature of changes and cost:** _____

SECTION 2. PERSONAL PROPERTY

Business Name _____ **Account number** _____

Location of Personal Property: _____

What is the appellant's **Original Cost** of the personal property? \$ _____ Please attach federal depreciation schedule.

What is the appellant's **Depreciated Cost** of the property as of OCTOBER 1, 2023? \$ _____
Please provide depreciation schedule and basis for such schedule.

What is the appellant's **ASSESSED VALUE (70% of market value)** as of **OCTOBER 1, 2023** of the property?
\$ _____

Reason for Appeal: (Please provide as much detail as possible. Attach additional sheets if necessary.
Please note, assessments are based on original cost of equipment, plus transportation and installation. Evidence should support value as of that date):

Basis for your determination of your stated values: Please provide the schedules and listings from list below.

SECTION 3 SUPPLEMENTAL MOTOR VEHICLE

Motor Vehicle: Year _____ Make/Model: _____ Plate Registration: _____

Reason for Appeal: (Please provide as much detail as possible. Attach additional sheets if necessary.
Please note, assessments are based on market value as of **October 1, 2022**. Evidence should support value as of that date):

Appellant's October 1, 2022 Market Value: _____ **Appellant's October 1, 2022 Assessed Value:** _____

Basis for your determination of your stated value: Briefly state the basis of the Appeal (*Attach additional sheets if necessary. Assessments are based upon market value as of October 1, 2022. Evidence should support value as of that date*)

In order to appeal the assessment of your business personal property, the Board of Assessment Appeals requires that you submit the following information with your application:

- Form 4562 and Schedule L from the most recent Federal Income Tax Return. General Ledger and location fixed asset records can be used for consolidated returns.
- The detailed depreciation schedule in support of the above, showing original cost and acquisition years. This may be obtained from the accountant who prepares your federal return and should be updated through October 1, 2023.
- A detailed listing of fixed assets recorded as Leasehold or Building Improvements along with supporting documentation for any items, which the Company claims to be included as realty.
- A listing of all leased equipment along with copies of the lease agreement

Failure to comply with this request may result in the denial of your petition for a reduction of your personal property assessment.