

Board of Assessment Appeals
Application Information

- Please complete all sections and return the entire application no later than February 20th (March 20th during a year when an extension has been granted.)

➤ **Real Estate**

- Assessments are based upon market values as of October 1, 2017 (last date of town wide revaluation of real property)

In order for the BAA to make an informed decision of the property being appealed applicants shall submit information necessary to substantiate an assessment adjustment to the Board; ie: appraisal of property & comparable sales effective as of the date of last revaluation, survey maps pertaining to acreage and topography, photographs or current appraisals substantiating a condition change or factual error, costs to cure related to an existing condition issue etc.

➤ **Personal Property**

- Assessments of all personal property accounts are as of the most recent October 1st Assessment Date.
- Applicants should submit information necessary to substantiate an assessment adjustment, ie: including but not limited to an itemized listing of all assets- noting original cost plus transportation and installation and date acquired; page 1 of recently filed Federal Tax Return, Form 4562 (depreciation), Schedule L (balance sheet); General Ledger and location fixed asset records; detailed Depreciation and or Fixed Asset schedules showing original cost and acquisition year, including Section 179 property; detailed listing of fixed assets recorded as leasehold or building improvements; listing of all leased equipment; schedule of Other Deductions. **Please note – the Board CANNOT remove penalties for late or non-filing.

➤ **Motor Vehicles**

- Motor Vehicles are assessed per state statute at 70% of clean retail value as listed in the state approved motor vehicle valuation guide (NADA). Adequate proof of condition or mileage at the time of purchase or transfer must be provided for the Board to consider a reduction. **Please note the Board can only hear motor vehicle appeals during either the March or September (MV only) appeals session. All appeals heard are for the most recent October 1st Assessment Date

***NOTE - ALL APPELLANTS MUST APPEAR IN PERSON BEFORE THE BOARD TO BE HEARD. THE BOARD WILL NOT CONSIDER WRITTEN/EMAILED SUBMISSIONS. IF YOU CANNOT APPEAR BEFORE THE BOARD, A WRITTEN LETTER OF AUTHORIZATION IS REQUIRED IN ADVANCE NOTING THE NAME OF THE INDIVIDUAL WHO WILL BE APPEARING ON BEHALF OF THE APPELLANT.