

Board of Assessment Appeals Information

Prepared by the Madison Assessor's Office and the Madison Board of Assessment Appeals

Questions and Answers about your Real Property Assessment and Your Right to Appeal

How is my assessment determined?

Your real property's assessment is based on its appraised value, which is the property's market value at the time of revaluation (October 1, 2007).

The appraisal factors not only the square footage of any dwellings and outbuildings but takes into account such things as:

- The value of other properties in your neighborhood
- Condition of your buildings
- Waterfront and Views
- Other factors affecting market value

The "Field Card" or "Assessor's Card" contains a detailed list of the factors that go into each appraisal. All Madison field cards are available from the Assessor's Office. A summary of your field card can be found online at <http://data.visionappraisal.com/MadisonCT/search.asp>.

How are my taxes determined?

The Grand List is the summation of all taxable property in Madison and is prepared by the Assessor. During the town budget process the financial needs of the town are examined on a department-by-department basis. The Boards of Finance and Selectmen arrive at a final budget, which is funded primarily by property taxes. This budget must then be approved by referendum. The Board of Finance then sets the Mill Rate, which is the dollar amount of tax due per \$1000 in assessed property in town.

In the Grand List year of 2007, the Mill Rate in Madison was 17.84. For example, if you owned a property with an *appraised* value of \$450,000 your tax bill would be calculated as follows:

$$\$450,000 \times 0.70 \times .01784 = \$5,619.60$$

In the Grand List year of 2008, the Mill Rate in Madison was 18.62. For example if you owned a property with an *appraised* value of \$450,000, your tax bill would be calculated as follows:

$$\$450,000 \times 0.70 \times .01862 = \$5,865.30$$

The Mill Rate, based on the Grand List of October 1, 2009, will be set in May after the fiscal year 2010-2011 Town Budget has been approved.

What if I disagree with my appraisal?

Connecticut State Law provides for municipal Board of Assessment Appeals. If you feel that your appraisal is incorrect for any reason, you have the right to file a Petition to the Board of Assessment Appeals. The petition must be filed in the Assessor's Office before February 20. The office hours are Monday thru Friday 8:30 a.m.-4:00 p.m. Closed weekends. The Petition is available from the Assessor's Office or the Assessor's website <http://www.madisonct.org/Assessor/assrhome.htm> under Assessment Appeal. Only individuals who have completed a Petition Form will be granted a hearing before the Board of Assessment Appeals.

Who makes up the Board of Assessment Appeals?

Members of the Board are elected for a four year term. They are required by law to be electors, or residents of Madison. A current listing of Board of Assessment Appeal members can be found at <http://www.madisonct.org/Assessor/assrappeal.htm>.

How much time will I have for my hearing?

You will be given the time you need to complete a simple form and you will be sworn to tell the truth under oath. You will then present your case using whatever documents, calculations and other evidence you believe correctly determines the value of your property. Board members may ask you questions to amplify or clarify your statements. In a limited number of cases the Board may want to schedule a site visit to your property. Please understand that the Board is made up of volunteers whose sole objective is to determine one issue: *Is your assessment fair and equitable relative to that of the other property owners in Madison?*

What do I bring to the Board of Assessment Appeals?

If an agent represents you, a signed Agent Form available from the Assessor's Office or online at www.madisonct.org/Assessor/docs/BAA%20-%20Agent%20Form.pdf must be on file with your petition or brought to your hearing. Be prepared to present tangible evidence that shows why your assessment is incorrect or inequitable. For example, you might consider:

- Appraisals that are submitted should be for property tax purposes reflecting the fair-market value of the property as of the date of the revaluation (October 1, 2007).
- Documents of comparable properties that demonstrate that you are being unfairly assessed
- Your Field Card and the Field Cards of comparable properties

What will the Board of Assessment Appeals consider in my Appeal?

The Board will consider any and all facts that you present which pertain to your property. The Board can only address the assessed value of your real property. The Board cannot rule on personal or financial hardship, medical conditions, or factors associated with ability to pay taxes. It is important to understand that it is your responsibility to present a convincing case to the Board. It is NOT the Board's function to develop your case for you.

Do I need a lawyer?

No. You have the right to be represented by an agent, who may or may not be an attorney. If you use an attorney or other agent to represent you, there is an Agent form available online at <http://www.madisonct.org/Assessor/docs/assragntform.pdf> or in the Assessor's office. Your Agent should be prepared to present your full and complete case to the Board.

What can the Board of Assessment Appeals do?

The Board has the authority, by way of a simple majority vote to change your assessment for a period of one year. Note that this is not a permanent change and you should not expect that it will automatically be repeated next year. In some circumstances the Assessor's Office will, upon review of the Board's decision, decide to change your appraisal for the remainder of the 5-year appraisal cycle. Do not assume that if you are successful in your current appeal that your assessment change will be reflected in future years.

When will I know the result of my appeal?

The Board seeks to consider all appeals and come to a resolution by the end of March. You will be notified by mail of the Board's findings when they have completed their deliberations.

What if I don't agree with the Board of Assessment Appeals findings?

You are free to appeal the Board's decision to a court of law. However, under Connecticut law you must first appeal your case to the Board of Assessment Appeals before the appropriate Court will consider your case.

Sec. 12-63d. Change in assessed value of real estate. Relationship to sale price. The assessor in any municipality may not, with respect to any parcel of real property in the assessment list for any assessment year, make a change in the assessed value of such parcel, as compared to the immediately preceding assessment list, solely on the basis of the sale price of such parcel in any sale or transfer of such parcel.

The Board of Assessment Appeals, under Connecticut Statute has the right not only to decrease your assessment but to increase it.