

FAQ – Appealing Motor Vehicle Assessments

What is the Board of Assessment Appeals?

The Board of Assessment Appeals is an official municipal agency. It is designed to serve as an appeal body for taxpayers who believe that town or city assessors erred in the valuation of their properties or erroneously denied them exemptions.

Who serves on the Board of Assessment Appeals?

The Board is composed of persons who have been either elected or appointed; the Boards enable taxpayers to be heard by their peers at no expense. No fees are charged for the appeal process. Furthermore, taxpayers do not have to be represented by counsel.

When can I file my appeal?

Appeals on motor vehicle assessments for the October 1, 2019 Grand list can be made in person at the date and time specified on the Application. Appeal hearings are done on a walk-in basis; appointments are not given. Due to COVID restrictions, only one applicant at a time will be heard and all precautions will be made including sanitizing, social distancing and masks worn by all. Virtual teleconferencing is an alternate option. If an applicant chooses to make their appeal by teleconference their Application and supporting documentation must be received by September 15, 2020 by 3:30 pm to be considered during the virtual meeting. Appeals applications can be found online at the Town website or at the Assessor's office. Applicants who file an appeals application for virtual teleconferencing will be notified via email with instructions for attendance. Applicants must attend the virtual meeting to present their appeal to the Board.

Is there a specific appeal form?

Yes, application forms will be available in our offices or online at the Town's Assessor / Board of Assessment Appeals webpage beginning middle of August. <https://townofreddingct.org/about-redding/boards-commissions/board-of-assessment-appeals/>

Is there a specific letter of authorization or power of attorney form that needs to be completed by the property owner?

A letter of authorization is required by the Board if someone other than the Property Owner will be making the appeal.

Is the supporting evidence due when the appeal form is due?

All supporting evidence should be submitted with Application for Appeal.

What type of evidence should be used?

The type of evidence necessary for an appeal varies depending on what a property owner deems to be the cause of the "erroneous" assessment. **For motor vehicle assessment appeals, it is suggested to bring documentation detailing mileage data, photos of the vehicle and/or odometer, or copy of repair bill denoting the mileage on or about October 1, 2019.**

What is the valuation date of the current assessment?

Motor vehicles are reassessed every year. This assessment represents 70% of the 'Clean Retail' value as recorded in the October 1, 2019 NADA Price Guide.

What if I do not agree with the decision of the Board?

As provided for by Connecticut General Statute Sec. 12-117a: Any person, including any lessee of real property who is bound under terms of his lease to pay real property taxes, claiming to be aggrieved by the action of the Board of Assessment Appeals, may, within two months of the date of the mailing of the notice of action, make application, in the nature of an appeal of the assessment list for the assessment year commencing October 1 of the Grand List Year, to the Danbury Superior Court, which shall be accompanied by a citation to the town to appear before said court.