

# Board of Assessment Appeals – FAQ

**The big picture:** There are several terms that are helpful in understanding how your property valuation influences your tax bill. **The numbers below are rough estimates.**

*"Budget"*... Property tax revenue pays for the vast majority of the Town's spending (current budget is roughly \$130,000,000, 60% for schools and 40% for town operations). Most of the budget comes from property tax, the rest comes from numerous other sources.

*"Grand List"*...The total assessed value of all TAXABLE properties is \$5,058,000,000.

*"Mill Rate"*...Calculated by dividing the "Budget" by the "Grand List".  
 $(\$130,000,000 / \$3,700,000,000) = 0.035 = > 3.5\% \Rightarrow 35 \text{ Mills}$

*"Appraised Value"*... Fair market value as determined by the assessor.

*"Assessed Value"*...70% of "Appraised Value". CT law applies property taxes based on 70% of appraised value.

Your property tax bill.... your bill is calculated by multiplying the "Mill Rate" by your "assessed value". Example follows:

Mill Rate is 35

Appraised property value \$100,000

Assessed property value is  $\$100,000 \times 0.7 = \$70,000$ .

Tax is  $\$70,000 \times 0.035 = \$2450$

The Mill Rate changes every year as new budgets are established. Your property tax will vary from year to year. Your "appraised value" and "assessed value" do not change after the revaluation date until the next revaluation unless there is an adjustment to your property card.

**What is a "property card":** Property cards are available online using the Town GIS or from the Assessor's Office. Your property card is the most comprehensive source of information about your property.

**Revaluation of property value:** State statute dictates that the Assessor is responsible for conducting a periodic revaluation of all properties in the Town of Groton. The current revaluation was concluded on October 1, 2021. The revaluation calculation takes into consideration market conditions, current use, improvements to property, and sales of similar property before the revaluation date.

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**Revaluation date:** The date is important because properties are assumed to retain that value until the next revaluation date unless significant changes are made. All property values are normalized with one date to protect property owners from wild swings in market conditions.

**I feel that the appraised value of my property is too high:** Your first step is to contact the Assessor's Office (860-441-6660). If the Assessor's Office is unable to resolve your concerns, you will have until February 20, 2024 to complete a Board of Assessment Appeals Application and return to the Assessor's Office. You will then be notified by mail with an assigned date and time for an appeal hearing with the Board of Assessment Appeals (BAA).

**What evidence should I bring to the BAA appeal hearing:** The evidence you should provide is to support the change you would like the BAA to make on your property card. It is the taxpayer's responsibility to prove what they feel the value of the property should be. The Board's decision will be based upon presentation of evidence provided. Examples of evidence to submit:

- Photos to show that the condition of your property is over stated.
- Photos of recent flooding which is damaging your property.
- Land survey, which has been filed in town records, indicating that property lines are incorrect.
- Professional appraisal indicating that your property value, on the revaluation date, differs from town appraisal.

**Who are the members of the BAA (Board of Assessment Appeals):** The Board includes 3 or more volunteers from town. They are citizens of the town and receive no compensation. If you should happen to be acquainted with a Board Member, the Board Member may choose to be excused from participating in your appeal. In addition to Board Members, there will be 1 or more staff personnel from the Assessor's Office. Staff are responsible for providing technical, state statute, legal, and historical information from the Assessor's files. Staff does not participate in deliberation of your appeal. If you think that the BAA provides a useful function and you would like to become a member, let the Town Clerk know. The activities of BAA Members will consume about 2 weeks each year.

**Can I ask someone to speak for me at the Board meeting:** Yes, provide that person with a letter indicating that he/she is to be your representative. Representatives are typically family members, neighbor, professional appraiser, lawyer, etc.

**Result of the BAA hearing:** A letter will be sent to you from the Assessor's Office indicating the result of your BAA hearing. This is usually done within one week of the final deliberation.

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**If the result BAA hearing is a decrease in my property value:** If the board agrees that your property value was incorrect on the current revaluation date, they will instruct the Assessor to alter your property card to reflect the change. The change will remain in effect until the next revaluation date unless physical changes are made; i.e. additions, demolition, zoning code changes, etc.

**How long does a change made by the Board reflect on my property:** Any changes made by the Board will remain in effect until the next revaluation date unless physical changes are made; i.e. additions, demolition, zoning code changes, etc. At the next revaluation, you have the opportunity to appeal again.

**If the Board reduced my property value last year, can I appeal for another reduction this year:** No, by state statute, only one reduction is allowed between revaluations. If you wish to pursue a further reduction, you will have to go to court.

**If the Board changes my property value, will I get a refund for previous years:** Adjustments to your property value will apply going forward until the next revaluation unless physical changes are made; i.e. additions, demolition, zoning code changes, etc. Statutes provide for no refund for previous years.

**Research you can do to prepare for the meeting:** There is a great deal of public information about your property on the internet. Try the following links:

- This page lists numerous articles that you may find useful, including this FAQ prepared by the BAA members
  - [GROTON-CT.GOV/DEPARTMENTS/FINANCE/ASSESSMENT.PHP](https://www.groton-ct.gov/departments/finance/assessment.php)
- For a location map and information about your property including property record cards, click on "GIS (Geographic Information Systems)"
  - [GROTON-CT.GOV/DEPARTMENTS/GIS/INDEX.PHP](https://www.groton-ct.gov/departments/gis/index.php)