
BOARD OF ASSESSMENT APPEALS CHECKLIST

The Board of Assessment Appeals (BAA) exists to hear and decide appeals from property owners who disagree with the *assessed value* of their property as determined by the Assessor's Office. Please note that the BAA only has the authority to review **assessed values, not the amount of taxes you pay**. The BAA is also **not authorized** to waive the penalty for failure to file an **Income & Expense Form** or **Personal Property Declaration** in a timely manner. If you wish to dispute your property assessment, use the checklist below to ensure your application is complete and that you understand the appeals process.

ESSENTIALS OF A COMPLETE APPLICATION

In order for an application to the Board of Assessment Appeals to be considered complete, it must include all of the following elements:

- Property owner's name, name of the appellant (and title if property is commercial or business personal property) & name and contact information for the party to which correspondence should be sent to
- Description of the property, including address and type of property if the appeal is for real estate
- Reason for the appeal (**high property taxes are not a valid reason for appealing the assessment**)
- Appellant's estimate of property's value (must attach supporting documentation)
- Signature of property owner or duly authorized agent (agents must have evidence of authorization attached)
- Date of the signature

*An incomplete application may result in a **rejection** of the appeal.*

POWERS OF BOARD OF ASSESSMENT APPEALS

- Correct issues or mistakes in assessment of property
 - Decrease, increase or leave unchanged the assessment of any taxable property
 - Add property to the Grand List previously omitted by the Assessor
 - Elect not to hear any appeal for commercial, industrial, utility or apartment properties with an assessment over \$1,000,000
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ADDITIONAL GUIDANCE

- Completed applications for the Board of Assessment Appeals must be received by the Assessor's Office by **4:30 PM on March 20th; postmarks are not accepted**
- Appellants must appear before the Board of Assessment Appeals in person; failure to appear at the time and date of your scheduled hearing will result in a dismissal of the appeal
- All testimony given at the hearing must be done under oath
- All hearings are open to the public and any documentation provided to the Board of Assessment Appeals becomes a matter of public record
- Any appellant aggrieved by the action of the Board of Assessment Appeals, including those owners of commercial, industrial, utility or apartment properties valued over \$1,000,000, may appeal to the Superior Court within **two (2) months** of the date of the notice of the Board's action

Board of Assessment Appeals



During the 1995 legislative session, Public Act 95-283 was passed and signed by Governor Rowland. This act changed the name of the Board of Tax Review to the Board of Assessment Appeals and it made some important changes to meeting dates and to the appeals process.

The date the Board of Assessment Appeals meets is now March or April if an extension is granted. The meeting dates are determined by the number of applications for appeals submitted to the Board.

These written applications for appeals must be submitted to the Board on or before March 20, 2026 for assessments on the October 1, 2025 grand list. The written application must contain certain information about the appellant, the owner, and the property for which the application is being submitted.

If you wish to appeal your assessment do the following:



File an application to appeal on or before March 20. (Application forms are available from the Assessor's Office or on-line at www.norwichct.org)



Include all the required information on the application to appeal.



Appear before the Board of Assessment Appeals at the date, time and place shown in your notification from the Board.

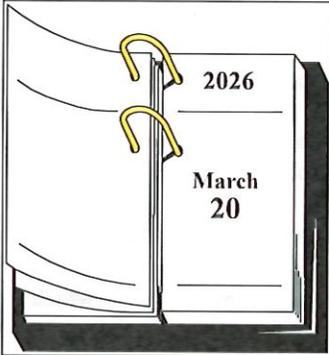


You may appeal the decision of the Board of Assessment Appeals to the superior court.

Norwich Board of Assessment Appeals

Members of the Board of Assessment Appeals
Democles Angelopolous
Dave Thomas
Lawrence Rice

Application and Meeting Deadlines

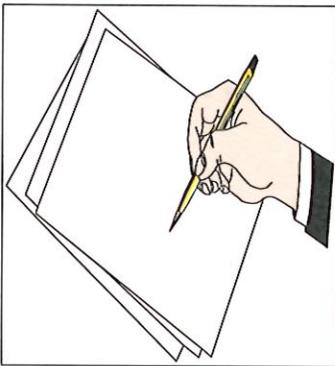


Pursuant to Public Act 95-283, property owners wishing to appeal their assessment before the Board of Assessment Appeals must submit a written application to the Board **on or before March 20.**

The Board will review the written application, determine their meeting dates and inform owners of a hearing date and time. The Board of Assessment Appeals will mail a written notice of the date, time and place of an appeal hearing to each applicant.

The notice of the hearing date will be mailed by the Board no later than **April 1**, and at least seven calendar days before the date of the hearing.

A Written Application to Appeal



A written application to appeal an assessment is required. This application must be submitted to the Board of Assessment Appeals **on or before March 20.** Late applications or postmarks will not be accepted. The application may be delivered by mail, hand delivered to the Assessor's office, faxed, or emailed. Only those submitting an application will be given a hearing date by the Board of Assessment Appeals.

The application must contain certain information about the appellant, the owner, and the property for which the application is being submitted (see next section for details). An application must be submitted for **each** property to be appealed before the Board.

For the convenience of the appellant, applications to appeal an assessment to the Board of Assessment Appeals will be available in the Assessor's Office on **March 1, 2026.**

Information to Include on the Application to Appeal

Public Act 95-283 requires that the application to appeal an assessment must contain certain information and items. The minimum requirements are:

- Property owner's name
- Name and position of the person signing the appeal application
- Description of the property
- Name and address of the person to whom correspondence is to be sent
- Reason for the appeal
- Appellant's estimate of value
- Signature of the property owner or that of his duly authorized agent (attach authorization)

Applications to appeal assessments to the Norwich Board of Assessment Appeals will be available from the Assessor's Office or on-line @ norwichct.org March 1, 2026

City of Norwich Board of Assessment Appeals

Pursuant to P.A.95-283, of the State of Connecticut, an application to appeal an assessment must be filed :

on or before March 20, 2026.

Late applications will not be accepted.

Highlighted sections must be completed. The Board of Assessment Appeals does not have to give a hearing date to incomplete applications. Please print or type.

Please see reverse for applicable state statutes regarding appeals.

Application to Appeal

Applications may be sent to:
City of Norwich, Board of Assessment Appeals
100 Broadway
Norwich, CT. 06360

Property Owner:		Grand List of: 2025	List No.:
Name		Property Description:	
Address			
City/State/Zip			
Appellant:		No. & Street	
Name		Map/Block/Lot	(if available)
Address		Property type	
City/State/Zip		<input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Personal property	
Correspondence & Contact:		Reason for appeal:	
Name			
Address			
City/State/Zip		Appellant's estimate of value:	
Phone No.		(MUST attach supporting documentation of value)	
Signature of Property owner or duly authorized agent(attach evidence of authorization)			Date
X			

Board of Assessment Appeals has:	Date	Time	Place
scheduled an appointment as follows	April _____ 2026		

Appeal Summary

Assessments	Grand List	Board of Assessment Appeals
Land	_____	_____
Building	_____	_____
Miscellaneous	_____	_____
Total	_____	_____
Motor Vehicle	_____	_____
Personal Property	_____	_____

Board of Assessment Appeals: (signatures)

X X

X Date of Board's Decision:

- Individuals or organizations claiming to be aggrieved by the actions of the town or city assessors may appeal to the BAA. Only the BAA has the power to take appeals from taxpayers and review and correct the work of assessors.

This is authorized under CGS §12-111 and CGS §12-113. Under CGS §12-119, appeals may be taken directly to the Superior Court without first applying to the Board.

- The Board must send written notice of the date, time and place of an appeal hearing to each taxpayer who files a hearing request in the required form. Said notice must be sent not later than March 1st and at least seven calendar days before the date of the hearing. If the town's assessor receives an extension to complete the Grand List the written notice must be sent not later than April 1st and at least seven calendar days before the date of the hearing. (CGS §12-111)
- The Board may elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment properties with an assessment greater than \$1,000,000 (CGS §12-111). *Note: if the BAA declines to hear such an appeal it must send written notification of its decision by March 1st (or April 1st) to the person having requested the hearing.*
- They shall not adjust the assessment of personal property belonging to any person, or the valuation, number, quantity, or amount of any item of property reflected therein until the BAA receives information necessary to substantiate such an adjustment in accordance with subsection (c) of CGS §12-53. Even if such person has refused or unnecessarily neglected to give such Personal Property Declaration to the Assessor as prescribed by law. (CGS §12-114)
- They may not remove a penalty imposed under CGS §12-41(d) for individuals who fail to file a Personal Property Declaration or a penalty that is imposed for omitted property. However, penalties may be adjusted to reflect an increase or decrease to the assessment that is changed by the BAA. (CGS §12-114)
- They shall not reduce the valuation or assessment of property on the Grand List belonging to any person who does not appear at a hearing before the BAA, or have their attorney or agent appear before the BAA and offer or consent to be sworn before it and to answer questions concerning their taxable property within the town, (CGS §12-113)
- The BAA may not remove the 10% assessment penalty for late or non-filing of the Income & Expense Form as required by CGS §12-63c unless the municipality adopts the ordinance outlined in CGS §12-63c(d).
- Decisions rendered by the Board of Assessment Appeals are binding unless altered by the Assessor as described in CGS §12-111 or are appealed to the Superior Court as described in CGS §12-117a or CGS §12-119.
- The BAA has the power to administer oaths (CGS §1-24), and is required to take all testimony under oath.
- The Board must send written notification of the final determination of such appeals to each such person within one week after such determination has been made. Such written notification shall include information describing the property owner's right to appeal the determination of the BAA. (CGS §12-111)

AGENT'S CERITIFICATION

Date: _____

To Whom It May Concern: I, _____ being the legal owner of property
located at _____

hereby authorize _____

to act as my agent in all matters before the Board of Assessment Appeals
of the City of Norwich.

for the assessment year commencing October 1, _____

(Signed) _____

