

Sec. 12-110. Sessions of board of assessment appeals. (a) The board of assessment appeals in each town shall meet at least once in the month of September, annually, provided any meeting in the month of September shall be for the sole purpose of hearing appeals related to the assessment of motor vehicles, and shall give notice of the time and place of such meetings by posting it at least ten days before the first meeting in the office of the town clerk, and publishing it in some newspaper published therein or, if no newspaper is published in such town, in a newspaper having a general circulation in such town. Such meetings shall be held on business days, which may be Saturdays, the last not later than the last business day in the month of September, on or before which date such board shall complete the duties imposed upon it.

(b) The board of assessment appeals in each town shall meet in the month of March to hear appeals related to the assessment of property. Any such meeting shall be held on business days, which may be Saturdays, the last not later than the last business day in the month of March, on or before which date such board shall complete the duties imposed upon it.

Sec. 12-111. Appeals to board of assessment appeals. (a) Any person, including any lessee of real property whose lease has been recorded as provided in section 47-19 and who is bound under the terms of a lease to pay real property taxes and any person to whom title to such property has been transferred since the assessment date, claiming to be aggrieved by the doings of the assessors of such town may appeal therefrom to the board of assessment appeals. Such appeal shall be filed, in writing, on or before February twentieth. The written appeal shall include, but is not limited to, the property owner's name, name and position of the signer, description of the property which is the subject of the appeal, name and mailing address of the party to be sent all correspondence by the board of assessment appeals, reason for the appeal, appellant's estimate of value, signature of property owner, or duly authorized agent of the property owner, and date of signature. The board shall notify each aggrieved taxpayer who filed a written appeal in the proper form and in a timely manner, no later than March first immediately following the assessment date, of the date, time and place of the appeal hearing. Such notice shall be sent no later than seven calendar days preceding the hearing date except that the board may elect not to conduct an appeal hearing for any commercial, industrial, utility or apartment property with an assessed value greater than one million dollars. The board shall, not later than March first, notify the appellant that the board has elected not to conduct an appeal hearing. An appellant whose appeal will not be heard by the board may appeal directly to the Superior Court pursuant to section 12-117a. The board shall determine all appeals for which the board conducts an appeal hearing and 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 such board. Such board may equalize and adjust the grand list of such town and may increase or decrease the assessment of any taxable property or interest therein and may add an assessment for property omitted by the assessors which should be added thereto; and may add to the grand list the name of any person omitted by the assessors and owning taxable property in such town, placing therein all property

liable to taxation which it has reason to believe is owned by such person, at the percentage of its actual valuation, as determined by the assessors in accordance with the provisions of sections 12-64 and 12-71, from the best information that it can obtain, and if such property should have been included in the declaration, as required by section 12-42 or 12-43, it shall add thereto twenty-five per cent of such assessment; but, before proceeding to increase the assessment of any person or to add to the grand list the name of any person so omitted, it shall mail to such person, postage paid, at least one week before making such increase or addition, a written or printed notice addressed to such person at the town in which such person resides, to appear before such board and show cause why such increase or addition should not be made. When the board increases or decreases the gross assessment of any taxable real property or interest therein, the amount of such gross assessment shall be fixed until the assessment year in which the municipality next implements a revaluation of all real property pursuant to section 12-62, unless the assessor increases or decreases the gross assessment of the property to (1) comply with an order of a court of jurisdiction, (2) reflect an addition for new construction, (3) reflect a reduction for damage or demolition, or (4) correct a factual error by issuance of a certificate of correction. Notwithstanding the provisions of this subsection, if, prior to the next revaluation, the assessor increases or decreases a gross assessment established by the board for any other reason, the assessor shall submit a written explanation to the board setting forth the reason for such increase or decrease. The assessor shall also append the written explanation to the property card for the real estate parcel whose gross assessment was increased or decreased.

(b) If an extension is granted to any assessor or board of assessors pursuant to section 12-117, the date by which a taxpayer shall be required to submit a written request for appeal to the board of assessment appeals shall be extended to March twentieth and said board shall conduct hearings regarding such requests during the month of April. The board shall send notification to the taxpayer of the time and date of an appeal hearing at least seven calendar days preceding the hearing date, but no later than the first day of April. If the board elects not to hear an appeal for commercial, industrial, utility or apartment property described in subsection (a) of this section, the board shall notify the taxpayer of such decision no later than the first day of April.

Sec. 12-112. Limit of time for appeals. No appeal from the doings of the assessors in any town shall be heard or entertained by the board of assessment appeals unless referred to it at one of its meetings during the month of September in the case of an appeal related to motor vehicle assessment or unless written appeal is made on or before February twentieth in accordance with the provisions of section 12-111.

Sec. 12-113. When board of assessment appeals may reduce assessment. The board of assessment appeals may reduce the assessment of any person as reflected on the grand list by reducing the valuation, number, quantity or amount of any item of estate therein, or by deleting any item which ought not to be retained in it, provided any such reduction or deletion shall be recorded in the minutes of the meeting of said board. The board of assessment appeals 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 board of assessment appeals, either in person or by such person's attorney or

agent, and offer or consent to be sworn before it and answer all questions touching such person's taxable property situated in the town.

Sec. 12-114. Adjustment of assessment by board of assessment appeals. The board of assessment appeals may adjust the assessment of personal property belonging to any person, or the valuation, number, quantity or amount of any item of property reflected therein, even if such person has refused or unnecessarily neglected to give in such person's declaration to the assessors as prescribed by law. No such adjustment shall be made until the board receives the information necessary to substantiate such adjustment in accordance with subsection (c) of section 12-53. Any assessment adjusted by such board under the provisions of this section shall be subject to the penalties provided in section 12-41.

Sec. 12-115. Addition to grand list by board of assessment appeals. The board of assessment appeals in any town or city may, within three months from the date prescribed by law for the completion of its duties, as set forth in section 12-111, add to the grand list of a town any taxable property which has been omitted by the assessor or board of assessors or the board of assessment appeals, which shall reflect for each owner of such property, an assessment at seventy per cent of the present true and actual value of such owner's taxable property from the best information that it can obtain, and if the owner failed to file the declaration as prescribed by law, shall add thereto twenty-five per cent of such assessment. Such board of assessment appeals shall mail to such owner at the last known address of the owner, postage paid, within one week after the completion of such supplemental additions to the grand list, a written or printed notice to appear before such board at a stated time and place and show cause why such property should not be added to such grand list. Any person aggrieved by the action of such board may, within two months from the time of such action, have the same right of appeal to the Superior Court as provided by section 12-117a. The authority designated by section 12-130 shall make and sign a rate bill for such supplemental additions to the grand list and a warrant with respect to such additions which shall be forwarded by the tax collector to such person, and such collector shall have the same powers for the collection of the tax based on such supplemental additions to such list as for the collection of other taxes.