

Cohen, Wolf buy  
UI building for  
new law offices



Cohen and Wolf, P.C.  
 cordially invites you to celebrate  
 the opening of its new office  
 in the former United Illuminating Building  
 115 Broad Street, Bridgeport, Connecticut  
 Thursday, November 11, 1983 4:30 to 7:30 PM

## Property Tax Appeal Deadlines and COVID-19

05.08.2020

By Philip C. Pires and Jason A. Buchsbaum

**UPDATE** - On June 25, 2020, Governor Lamont issued Executive Order 7CCC, which states in pertinent part: “The extension granted to a Board of Assessment Appeals in Executive Order 7I, Section 15 is clarified to provide that any such Board may so extend application deadlines only if it has not yet completed its duties pursuant to Sections 12-110, 12-111 and 12-117 of the Connecticut General Statutes and filed its grand list reports pursuant to Section 12-120 of the Connecticut General Statutes with the Office of Policy and Management, which must be completed by July 10, 2020 for any non-motor vehicle appeals on the October 1, 2019 grand list.”

Through a series of Executive Orders, Governor Ned Lamont has suspended many deadlines and requirements applicable to municipal property tax issues in Connecticut, including:

- As of March 21, 2020, the deadline to file an appeal with the Board of Assessment Appeals (BAA) to challenge tax assessments was suspended indefinitely.
- The deadline for the BAA to hold a hearing and decide your appeal has also been suspended indefinitely. In addition, the BAA is authorized to hear your appeal remotely instead of in-person. Many BAAs are continuing to hear appeals and issue decisions remotely.
- The Governor has suspended all statutes of limitations as well, which may apply to any decisions you have already received from your local BAA. However, if you have already received a decision on your appeal from your BAA, we recommend complying with the normal two month deadline to commence your appeal from the BAA's decision to Connecticut Superior Court
- The deadline under Conn. Gen. Stat. 12-63c for owners of rental income producing properties to file their income and expense reports with their local tax assessors has been extended from June 1, 2020 to August 15, 2020.

While taxpayers can take some comfort in the temporary suspension of certain deadlines and requirements, we encourage you to consult with one of our experienced property tax appeal attorneys as soon as possible to ensure you are adequately prepared to timely pursue your appeal rights.

### ATTORNEYS

Jason A. Buchsbaum

Philip C. Pires

### PRACTICE AREAS

Real Estate

Tax