



## Real Property Tax Revaluation Alert

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**By: Philip C. Pires and Jason A. Buchsbaum**

The following municipalities are scheduled to complete their revaluations in fall 2019: Branford, Coventry, Mansfield, North Haven, Old Lyme, Putnam, Thompson, Tolland, Torrington, and Woodbridge.

In these municipalities, the revaluation will fix real property tax assessments for the next five years. It is important that taxpayers in these municipalities pay attention to their assessments and applicable deadlines so that they do not lose the ability to challenge an unfair tax assessment.

In December 2019, most municipalities conducting revaluations will send property owners a notice of preliminary value and provide the property owner a chance to meet with the revaluation company to discuss the preliminary value. This informal meeting, although not required, offers the taxpayer a valuable opportunity to obtain an assessment reduction early in the process and with minimal expense. While most taxpayers do not take advantage of this important opportunity, we encourage taking part in the informal hearing process.

If the taxpayer does not pursue the informal meeting, or is dissatisfied with the result of the informal meeting, the taxpayer has until February 20, 2020 (unless extended by the municipality) to apply for an assessment reduction to the local Board of Assessment Appeals (BAA). Without an appeal to the BAA, the taxpayer generally will be barred from arguing about their tax assessment until the next grand list the following year. The BAA will then schedule a hearing in March or April and issue a decision. That decision can be appealed to the Superior Court.

While the best time to challenge your assessment is in the first year of revaluation so that you can obtain the greatest benefit over a five-year period, tax assessments can be challenged any year on the same schedule outlined above. One of our experienced tax appeal attorneys can walk you through the process, and describe the cost/benefit of your given situation, depending on the year in which you challenge the assessment. For a more thorough description of the tax appeal process in Connecticut, please refer to

this article: It's Tax Appeal Season (2016)

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