

What We Do

The Board of Assessment Appeals consists of three elected members who hear the appeals of taxpayers who feel their assessments are in error, and review and correct valuations to the Grant List.

The BAA has been delegated by statutes eight distinct powers, any of which it may exercise at its own discretion. It may:

- administer oaths in cases coming before it;
- correct any clerical omission or mistake in the assessment of taxes;
- add to the assessment list the name of any person omitted by the assessors;
- increase the number, quantity, or amount of taxable property in the list of any person;
- reduce the list of any person who petitions by reducing the valuation, number quantity, or amount of any item;
- make a supplemental list of any taxable property which has been omitted by the assessors;
- add 25% to the value of any additions or supplemental lists as penalty; and
- equalize and adjust the valuations and assessment lists of the town

Activities:

The Board of Assessment Appeals:

1. Meet, by law, during the month of March and at least once during the month of September to hear the appeals of taxpayers. The September meeting is held for the sole purpose of appeals related to the assessment of motor vehicles.
2. Meet as many times as necessary to evaluate the appeal petitions of the taxpayers and notify them of the BAA's decision.
3. Hear appeals of persons claiming to be aggrieved by the doings of the assessors.
4. Publish or post notices prior to their meetings.
5. Mail to the taxpayer a written notice before increasing the taxpayer's list or adding to the list the name of an omitted person, and after making a supplemental list of any taxable property, which has been omitted by the assessor.
6. Grant tax exemptions to disabled veterans whose proof of eligibility was not filed within the required time for the assessors to grant the exemption.
7. File an annual report with the State Tax Commissioner of action taken at the meetings.
8. Report in writing the final determination of all appeals to each person making an appeal within one week after its determination.