# **Board of Assessment Appeals**

May 14, 2015

# Special Meeting

Present: Linda Czaplinski, Chairman, Dana Flach

Absent: Jane Maher (had a prior commitment)

The meeting was called to order at 7:00 p.m.

# 1. Acceptance of Minutes

### **MOTION**

Dana Flach moved to approve the 5/9/15, and the 5/11/15 Regular Meeting minutes as presented. This was seconded by Linda Czaplinski. All 2 Ayes. Motion carried.

## 2. Assessor's Feedback

The Assessor's feedback was distributed, reviewed and discussed. Linda Czaplinski discussed with the Assessor the appeal of R. Artman, and stated he will appeal the Board's decision. He has to file by 6/1/15 if he wants to appeal. The assessment is based on the value times the mill rate. Per feedback from the tax assessor, Mr. Artman confirmed the accuracy of the field card for the appealed property.

# 3. Procedural documents

Linda Czaplinski presented draft copies of two informational handouts which were reviewed in detail. Discussion was held on both of the handouts. It was decided to suggest only one generic handout. Corrections were made, and will be reviewed again prior to the September appeals. Linda Czaplinski will discuss and review the final document with the Assessor to see if she is receptive to it. If she is, she will ask her to have it available to the public on the website, or have it with the appeal forms.

### 4. Adjournment

### MOTION:

Dana Flach moved to adjourn the meeting at 7:35 p.m. This was seconded by Linda Czaplinski. All 2 Ayes. Motion carried.

Respectfully submitted,

Linda Czaplinski, Chairman

Recording Clerk: Lynda Romanowski

Linda Czaplinskar

#### Dear Taxpayer:

You have received a Change in Assessment notice.

Property owners will often look for information in order to validate the accuracy of a change in assessment. There are constants that are used to calculate assessed value that may help you to understand your assessment.

### **Motor Vehicles**

- The primary source for valuing any vehicle (auto, recreational, etc.) is the CT Department of Motor Vehicles (DMV). If the CT DMV does not establish a value, the Assessor refers to the NADA (National Automobile Dealers Association). This is the value guide for all cities and towns in Connecticut, as established by the state. The Assessment is 70% of the market value.
- The NADA establishes a value for all makes and models and does take into consideration option packages (i.e. all wheel vs front wheel drive).
- The NADA has an excessive mileage schedule. If you fall into those guidelines a reduction may be made in those instances.
- Wear and tear
  - o The physical condition of your vehicle is not a consideration in assessing a value.

#### Real Estate

- Real estate assessments are based on 70% of market value as of the most recent valuation
  - Statistical revaluations occur every five years
  - Physical revaluations (where a physical review of the property is conducted) occur every ten years
- Market fluctuation in between these reviews does not impact an assessment even though the property
  has changed hands or similar properties are selling above or below the last assessed value.
- These same values are also used to assess improvements. If you put an addition on your home today, the new value will be based on the last assessment, statistical or physical, whichever is the most recent.
- Assessments are based on the square foot measurement of the <u>outside</u> dimensions of the structure rather than the number of interior rooms.

Having considered how the town arrives at an assessed value, if you still have questions, the Assessor's office is here to help you understand the details behind the information. We suggest you first review the field card for your real estate (available to you through Town Hall) or can also be found on the Visionappraisal.com website and confirm all the descriptive information. In the case of a vehicle, you will want to confirm that the Year/Make/Model, (4WD, and options, etc.) are all correct as this is supplied to the town by the Connecticut Department of Motor Vehicles. For real estate you will look to confirm items such as number of bathrooms, fireplaces, out-buildings, etc. If you find an inconsistency or questions remain please call the Assessor's office or stop in to review. In most instances a short discussion will resolve any issue and if a change in assessment is in order our office has the authority to implement that change once the discrepancy has been confirmed by our staff.

Lastly, it is, as stated on the Assessment Notice, your right to appeal an assessment. Meeting with our staff does not nullify your right to appeal and can be done concurrently.

Tax Assessor's Office Town of Oxford