



ASSESSOR'S OFFICE

**TOWN OF OXFORD**  
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## **BOARD OF ASSESSMENT APPEALS – 2019 GRAND LIST**

### **STATUTE 12-111-APPEALS TO BOARD OF ASSESSMENT APPEALS**

**Allows a taxpayer to appeal an assessment related matter to the BAA, by filing a written request for an appeal hearing from February 1<sup>st</sup> to February 20<sup>th</sup>, (If a towns assessor receives an extension to complete the Grand List, such a request must be filed from March 1<sup>st</sup> to March 20<sup>th</sup>.)**

Taxpayer is defined as: owners of property as of October 1<sup>st</sup>, lessees, and those having purchased property since the assessment date. The prescribed form for this appeal is available in the assessor's office beginning February 1<sup>st</sup>, or March 1<sup>st</sup> if an extension is filed by the assessor, please inquire of the assessor's office as to which date the form will be available to you. This form must be returned to the assessor's office no later than February 20<sup>th</sup> or March 20<sup>th</sup> if an extension is in place.

The BAA is required to send written notice of the date, time and place of an appeal hearing to each taxpayer who files a hearing request in the required fashion. Said notice must be sent not later than March 1<sup>st</sup> or April 1<sup>st</sup> for appeals filed under an extension timeframe.

The BAA is required to notify an appellant of the decision concerning his appeal, within one week of rendering a decision. The decisions of the BAA must be reported in writing. ***The BAA may reduce or increase assessments or make no change.***

### **STATUTE 12-112-LIMIT OF TIME FOR ASSESSMENT APPEALS**

**Provides that no appeal may be heard by the BAA, unless the taxpayer files a written appeal, which is dated stamped as received by the Assessor's Office, for a hearing to be held during the month of March, or April under an extension timeframe.**

The BAA also meets in the month of September to hear appeals for motor vehicles only. This does not exclude motor vehicle appeals from being heard in March, (or April under an extension timeframe). Please contact the assessor's office for procedures involved for the September BAA meeting.