



# City of Middletown

OFFICE OF THE ASSESSOR

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## Board of Assessment Appeals Meeting Materials and Information

Your appeal must be based upon the value of the property as of the assessment date. Each type of property will dictate the type of information provided.

**Real Estate:** Real property is assessed every five years. As such, all appeals must be based upon the same date of value. The current date of value is October 1, 2022.

Recommended information to provide:

- Appraisal of the property *relative to the date of value*. Appraisals two years or older are not recommended.
- Photos of specific issues you wish to be addressed such as condition or repairs.

**Personal Property:** When appealing the assessment of personal property a completed declaration must be provided to the Board listing all property, its acquisition date and price.

**Appeals for real and personal property assessments must be made in person, by appointment only. A written request for an appeal hearing must be received by the Assessor's Office by 4:30 pm, February 17, 2022. Appeals are scheduled to take place in March.**

**Motor Vehicles:** The Board of Assessment Appeals meets at least once during the month of September to hear appeals regarding motor vehicle assessments. Neither real nor personal property can be appealed during this meeting.

Motor vehicle assessments are based upon the average retail value as of October 1 of the prior year. In example, an appeal in September 2023 is against an October 1, 2022 assessment.

Appellants are encouraged to bring the vehicle to be viewed by the Board. This allow them to consider condition, or damage.

If high mileage is an issue, the recorded mileage as of the assessment date (October 2022) should be provided.

**Appeals for motor vehicle assessments can be made in February by written appeal, or at the September open appeals session**