



TOWN OF CLINTON, CONNECTICUT

Board of Assessment Appeals Meeting
Wednesday, February 25, 2021 at 5:30 PM
Zoom Meeting Minutes

Present: Don Hansen, Dolly Mezzetti, Tom Hollinger and Alternate-Alyson Roberts

Also Participated: Attorney Kari Olson with Murtha Collina, and Assessor Donna Sempey

The meeting was called to order at 5:30 PM.

Attorney Olson gave a short introduction of herself. She is the Chairman of Municipal Practice Group, general counsel to CCM and also a member of CAO. The training will be focused on Board of Assessment hearings and what the Board's obligations will be.

Training for Board of Assessment Appeals

Attorney Olson gave a general overview of authority and duties for the Board on the following:

- Statutory Scheme of Taxation
- Statutory Authority
- Section 12-111
- The Equalizers
- The Rule of Valuation Section 12-63
- Methods of Ascertaining Fair Market Value
- Comparable Sales
- Capitalized Income
- Reproduction Cost
- Section 12-111 Penalty
- Section 12-113 –Limitation on Ability to Reduce Assessment
- Section 12-114 –Limitation on Ability to Reduce Personal Property Assessment
- Burden of Production
- BAA Decision
- Right to Appeal to Superior Court

Attorney Olson pointed out that with a three-member Board and one alternate, the alternate cannot and should not participate in deliberations. The Board discussed with Attorney Olson how hearings should be handled due to COVID-19. Attorney Olson explained the Governors Executive order 7B. The Board must offer virtual meetings to all the appellants. The Board would prefer to meet in person with appellants with barriers, masks and the proper social distancing requirements. The Board does understand that if an appellant requests a virtual meeting the Board is required to oblige.

A motion was made by Hollinger, seconded by Mezzetti to adjourn the meeting at 7:28 PM. All were in favor. Motion carried.

Respectfully Submitted,
Donna Novy,
BAA Clerk