

Sec. 12-113

When board of assessment appeals may reduce assessment. The board of assessment appeals may reduce the assessment of any person as reflected on the grand list by reducing the valuation, number, quantity or amount of any item of estate therein, or by deleting any item which ought not to be retained in it, provided any such reduction or deletion shall be recorded in the minutes of the meeting of said board. The board of assessment appeals shall not reduce the valuation or assessment of property on the grand list belonging to any person who does not appear at a hearing before the board of assessment appeals, either in person or by such person's attorney or agent, and offer or consent to be sworn before it and answer all questions touching such person's taxable property situated in the town.