



Salem Assessor's Office
270 Hartford Rd
Salem, CT 06420

PERSONAL PROPERTY LEGAL NOTICE

To all owners of taxable personal property and persons conducting business in the Town of Salem

Pursuant to C.G.S. 12-40, notice is hereby given that all persons conducting business **or** having taxable personal property as defined by CT State Statutes in the **Town of Salem** must file with the Assessor's Office a complete and accurate declaration of all tangible personal property **as of October 1, 2023**.

Owners of unregistered motor vehicles, vehicles registered out of state and garaged in Salem, construction equipment, campers and trailers must also be declared in order to avoid penalty. **Deadline to file declarations is November 1ST**.

In the event a person or business fails to file a declaration of personal property, the Assessor shall fill out a declaration of all personal property believed to be owned by the taxpayer, estimate an assessed value using the best information available and **add a 25% assessment penalty for "Failure to File"**. – C.G.S. 12-42

As a courtesy the Assessor's office has mailed Personal Property Declarations to anyone that the office is aware of having taxable personal property or is conducting business in the Town of Salem. New businesses should request forms from the Assessor. **First time filers are required to submit an itemized asset list of personal property, including description of tangible items, acquisition dates and original cost (including transportation and installation).**

Extensions to file may be granted for good cause. Requests for extensions **must be submitted in writing** on or before November 1ST. **Failure to receive a declaration does not nullify obligation to declare taxable personal property.**

Blank declarations are available in office and online at: <https://www.salemct.gov/assessor/pages/forms>

Anyone requiring additional information may contact the Assessor's office Monday through Wednesday 8:00am-5:00pm, Thursday 8:00am-6:00pm.

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