

## TAX EXEMPTIONS

The Assessor's office has an array of different tax programs available for Salem residents. Below is a list for qualified applicants:

- 1) Veteran's & Additional Veteran's Exemption\*
- 2) Blind/Disabled Exemption
- 3) Elderly Tax Program\*
- 4) Totally Disabled Program\*
- 5) PA 490 Farm & Forest
- 6) Active Duty Military Exemption
- 7) Solar Energy Systems Exemption
- 8) Antique/Rare/Special Interest Motor Vehicle
- 9) Handicapped Motor Vehicle Tax Exemption

\*Income Qualification Required

Contact the Assessor's office for more information regarding these tax programs. Also, blank applications are available at the counter for the public during non-business hours.



**SALEM ASSESSOR'S OFFICE**  
270 Hartford Road  
Salem, CT 06420  
Phone: 860.859.3873  
Extensions - 130, 140  
Fax: 860.859.1184  
[Barbara.Perry@salemct.gov](mailto:Barbara.Perry@salemct.gov)  
[Michael.Kapinos@salemct.gov](mailto:Michael.Kapinos@salemct.gov)  
**HOURS – MONDAY – THURSDAY**  
**8:30AM – 4:00 PM**



## Salem Assessor's Office

### OFFICE HOURS:

**MONDAY – THURSDAY 8:30AM – 4:00 PM**



The principal objective of the Assessor's office is to assign and list proper values to all real estate, business personal property and motor vehicles in a manner that is in compliance with state statutes. In addition, the Assessor maintains and updates ownership of residences and mapping records. The Assessor's office provides access to the many exemption programs available to residents.

**PHONE: 860.859.3873**  
**BARBARA PERRY – EXT.130**  
**MICHAEL KAPINOS – EXT. 140**

# OFFICE OF THE ASSESSOR

## THE ASSESSMENT CYCLE

### Grand List – October 1<sup>st</sup> through September 30<sup>th</sup>

Per state statute, October 1<sup>st</sup> of each year marks the beginning of the next assessment cycle and succeeding Grand List. The Assessor signs the Grand List by January 31<sup>st</sup> (unless granted an extension) which finalizes the values for Real Estate, Personal Property, and Motor Vehicles pertaining to that particular Grand List. Applicable residents are then sent change notices for Real Estate and Personal Property following the signing of the list. At this time Salem residents have the opportunity to appeal their assessments for RE, PP, & MV through the Board of Assessment Appeals. An additional avenue for appeal is held in September with the BAA for motor vehicles only. Important dates to remember corresponding to the Grand List each year are as follows:

**September 1<sup>st</sup> – PA 490 filing begins**

**September 30<sup>th</sup> – DD214 Veteran’s Discharge filed with Town Clerk deadline**

**October 1<sup>st</sup> – Uniform Assessment Date, Blind/ Totally Disabled Applications due, Additional Veteran’s Applications due, Forester’s Report Due**

**October 31<sup>st</sup> – PA 490 applications due (Reval year due December 30th)**

**November 1<sup>st</sup> – Personal Property Declarations due, Local Solar Energy Application due**

**December 31<sup>st</sup> – Active Duty CT Resident Motor Vehicle application due**

**Feb 1<sup>st</sup> – October 1<sup>st</sup> – Additional Veteran’s application filing period**

**Feb 1<sup>st</sup> – May 15<sup>th</sup> – Filing period for Elderly and Totally Disabled meeting income requirements**

**February 20<sup>th</sup> – Grievance Date for BAA applications due, hearings held in March**

**June 1<sup>st</sup> – Income & Expense forms due for all businesses located in Salem**

**\*Active Duty Non CT Resident Application - please file annually**

**\*All dates are subject to change on an annual basis**

**The duties of the Assessor’s office are governed by State of Connecticut General Statutes. Reference the link below for more information:**

<http://www.cga.ct.gov/current/pub/titles.htm>

## REAL ESTATE

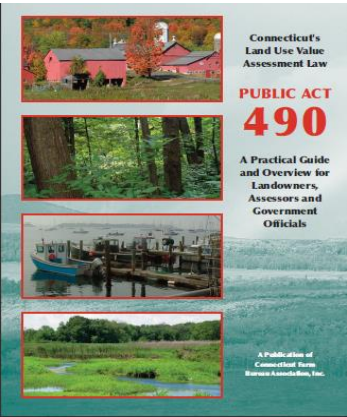
Assessments for real estate parcels are derived from taking 70% of the appraisal figure established in the year of revaluation. Revaluations occur every 5 years. Market, income, and cost approaches are utilized to establish values during the revaluation. Values determined during the 2016 revaluation will take effect on the October 1, 2016 Grand List and will carry forward for five years. Additional work done to a parcel throughout the year as a result of building and demolition permits as well as certificates of occupancy can increase or decrease the assessment.

## MOTOR VEHICLES

Registered motor vehicles located in Salem are assessed at 70% of average/clean retail. Our office uses the state recommended National Automobile Dealership Association (*NADA Guides*) as the resource to establish average or clean retail as of October 1<sup>st</sup> of each year (C.G.S § 12-71d). Residents with registered motor vehicles that dispose of the automobile within the Grand List year have a 27-month window for pro-ration dating back from the uniform assessment date – *October 1<sup>st</sup>* (C.G.S § 12-71c-b). Pro-ration of motor vehicle tax liability requires two forms of documentation. See the Assessor’s office for acceptable forms of proof.

## PERSONAL PROPERTY

All businesses and owners of tangible personal property are required to file a personal property declaration form with the Assessor’s office by November 1<sup>st</sup> of each year (C.G.S. § 12-41(e) Postmark sec 1-2a). The form must include all personal property located at the place of business as of October 1<sup>st</sup>. The Town of Salem houses four campgrounds for residents and visitors to utilize throughout the year. Campers are also responsible for filing a declaration of personal property indicating what they have at their campsite as of October 1<sup>st</sup>. Campers registered as a motor vehicle in a different municipality can fall subject to Salem taxation via the Connecticut 3 month rule (C.G.S § 12-43 – Property of nonresidents). Unregistered motor vehicles and vehicles registered out-of-state and garaged in Salem must also be declared as personal property on an annual basis.



Visit [www.cfba.org/pa490guide.htm](http://www.cfba.org/pa490guide.htm) for more information relating to Public Act 490



Print Date: 09/28/2016