

Q. WHAT TYPES OF PROPERTY ARE SUBJECT TO LOCAL PROPERTY TAXES?

Real Estate: All real property listed on the current grand list.

Personal Property: Equipment owned by industry, commercial furniture and fixtures, unregistered motor vehicles, campers and horses. If you are a non-resident, any personal property in town for three months or more of the year previous to October 1st, is also taxable. **Personal property, unless it is a registered vehicle, cannot be pro-rated.**

Motor Vehicles: All motor vehicles registered with the Department of Motor Vehicles. These vehicles are coded by tax town and the Assessor is provided a list of registered vehicles annually by the Department of Motor Vehicles.

Q. HOW IS THE VALUE OF MY PROPERTY ARRIVED AT?

Personal Property other than registered motor vehicles is assessed at 70% of its value, as determined by use of straight line depreciation, as of October 1st.

Real Property is assessed at 70% of its value as of the October 1st of the last revaluation year.

Registered motor vehicles are required to be assessed at 70% of the average retail value, using NADA cost guides.

Q. WHAT IF I RECEIVE A TAX BILL FOR A VEHICLE I NO LONGER OWN OR HAVE REGISTERED IN ANOTHER STATE?

The Motor Vehicle tax bill you receive in July is based upon the registration of that vehicle as of the previous October 1st. With the proper proof, your motor vehicle bill may be deleted if disposed of prior to October 1st, or pro-rated if disposed of between October 1st and August 31st. "Disposed of" includes sold, destroyed, stolen or registered out of state and not replaced with another vehicle using the same license plate. You will need to contact the Assessor at (860) 963-6800 x 170 for any adjustments.

Examples of Proper Proof:

- Copy of a bill of sale for the vehicle being taxed.
- Insurance report showing the vehicle was either destroyed or stolen and not recovered.
- Copy of an out-of-state registration for that vehicle showing date of original registration in another state.
- Plate receipt from the CT DMV showing return of plates. With the plate receipt, you must also present proof that

you disposed of the vehicle. If you still have the vehicle, you are required by state statute to claim this vehicle as an unregistered vehicle on the personal property form that can be obtained in the Assessor's office in September.

Q. WHAT IF I HAVE A NEW VEHICLE AND USED THE SAME PLATE?

If you took the plate from one vehicle and put it on another vehicle, you should have a bill for the old vehicle, not the new. You should pay the stated tax due. The billing will follow that plate. If you did this after October 1st, the bill that you receive in the following July will be on the old motor vehicle, and next January you will receive a pro-rated tax bill on the new motor vehicle, with the pro-rated credit from the old motor vehicle applied to the new motor vehicle.

Q. WHAT IF I HAVE LICENSE PLATES THAT I AM NO LONGER USING OR HAVE LOST?

Any plates that are not being used should be returned to the Motor Vehicle Department as soon as possible. If the plates are not returned, DMV keeps them active for two or more years and sends the listing to us, creating another tax bill. You will need to communicate to DMV if the plates are lost, stolen or vanity plates you wish to keep. DMV will produce a receipt that you will need to provide to the Assessor's office for possible changes to your bill. Assessor (860) 963-6800 x 170.

Q. WHAT IF I NO LONGER LIVE IN PUTNAM, BUT STILL LIVE IN CONNECTICUT AND I RECEIVE A MOTOR VEHICLE TAX BILL FROM PUTNAM?

You pay the July motor vehicle tax bill to the town you were residing in on the previous year's October 1st. If you did not change your address with the DMV, please do so as soon as possible. (Forms are available in the tax office and on-line at www.ct.gov/dmv.) The DMV sends your motor vehicle listing to the town that is on the address of your registration, as of the previous October 1st. If the address is wrong, it will go to the wrong town and have to be transferred. **We do not pro-rate between towns.**

Q. WHAT IF I FEEL MY PROPERTY ASSESSMENT IS NOT ACCURATE?

If you think your property assessment is not accurate, you have the right to request that the Assessor review it. You

also have the right to appeal your assessment to the board of Assessment Appeals (BAA). The BAA meets in March. You must notify the BAA in writing by February 20th that you intend to appeal. Forms for this purpose are available from the Assessor's office. The BAA also meets in September, for motor vehicle appeals only.

Q. COULD I BE ELIGIBLE FOR ANY EXEMPTIONS?

You may be eligible for one or more of the following exemptions:

- **Veterans** having served during a time of conflict.
- **Elderly** please contact the Assessor's Office to review all exemptions that you may qualify for.
- Persons **permanently & totally disabled, blind.**
- Motor Vehicle of a **service-person** on active duty as of the October 1st of the billing grand list year.
- Forest / Farm / Open Space.

Please contact the Assessor's Office at (860) 963-6800 x 170 for instructions on how to apply for these exemptions.

Q. HOW IS THE TAX RATE ESTABLISHED?

In May of each year, the budget is voted on by the taxpayers at the annual Town Meeting. If passed, the mill rate is set immediately following the meeting. The property tax rate is expressed in mills or thousandths of a dollar.

EXAMPLE: if the mill rate for the Town is set at 20.00, it is equal to \$20.00 per every \$1000 of the net assessed value. For those people who live in the Town and District, the total mill rate is the sum of the town's mill rate plus the mill rate for that district. If the Special Service District mill rate is 9.4, the total mill rate is 29.40.

Q. WHEN IS MY PAYMENT CONSIDERED LATE?

Payments due July 1st and January 1st must be received or postmarked by the last date to pay before delinquency as noted on the tax bill. **By State Statute, failure to receive a tax bill does not exempt you from paying taxes or interest.**

Q. HOW IS INTEREST FIGURED?

If not paid by the last date to pay without delinquency, interest is charged at 1½% per month from July 1 and January 1st respectively, with a minimum of \$2.00 each for

the Town and \$2.00 per District, whichever is higher. (§12-146)

Please see your current year's bill for the current installment due dates.

Q. WHAT FORMS OF PAYMENT CAN BE USED?

The Tax Collector's office accepts only cash or check payable to: Town of Putnam. If a DMV clearance is needed within two weeks, payment **MUST BE CASH**. Immediate clearance is NOT available through on-line payments or check payments at the office. Immediate clearance at the DMV is also dependent upon the availability of access to the DMV website by the Town of Putnam.

ONLINE PAYMENTS You can now pay taxes online. Any online payment can delay your DMV clearance by as much as 7 days. You must inform the office by phone or email that you are looking for a clearance if you do not wish to wait an additional 10 business days before DMV is notified of payment. Go to the town's website www.putnamct.us for the link and details.

REAL ESTATE AND PERSONAL PROPERTY TAX BILLS WITH TWO PAYMENTS ARE ONLY MAILED IN JULY.

Real estate and personal property tax bills have two payment stubs attached. **One is for the July payment and one is for the January payment. Legal notices are in the papers to remind you that the January payment is coming due. Make a note on the calendar also.** If you purchase Real Estate after July and did not get a bill for the new property, please call (860) 963-6800 x 804 for a copy. Only Supplemental MV bills are mailed in January.

REAL ESTATE TAXES HELD IN ESCROW BY YOUR BANK OR FINANCE ORGANIZATION:

If your bank is holding escrow to pay your taxes, you will not receive a real estate tax bill. Many banks request the bills directly from our office. If you have escrow and receive a real estate bill, please forward it on to your bank for payment.

DO YOU HAVE A SMALL BUSINESS THAT YOU OPERATE OUT OF YOUR HOME?

For anyone engaged in a home occupation, any equipment, furniture, signs, etc. used for this home occupation may also be taxable as personal property and should be claimed on the personal property declaration available in the Assessor's office in September.

DO YOU THINK YOUR BILL NEEDS AN ADJUSTMENT?

If you think your tax bill needs to be adjusted, please contact the Assessor's office at (860) 963-6800 x 170 by July 15th with the necessary information so we have enough time to make the correction before the last day to pay.

TAXING DISTRICTS

Putnam has three taxing districts: District 1 is the Special Service District, District 2 is East Putnam Fire and District 3 is West Putnam. Each district votes on & approves their own mill rate.

The Town of Putnam Revenue Office collects the taxes for all three districts. These taxes are included on the applicable bill from the Town. The West Putnam and East Putnam portion is due in one installment each July. The Town & Special Service district taxes are due in two equal installments where applicable for Real Estate and Personal Property. All Motor Vehicle taxes are due in one installment.



SCHOLARSHIP FUND PA 00-222

The Town of Putnam adopted an ordinance on March 19, 2001, to establish a local scholarship fund (Act HB 5664). Contributions can be made to the fund by designating on your Motor Vehicle Tax Bill that you wish to donate. Donations are in addition to the sum owed in taxes.



STATE AID

Please see your current year bill for State Aid information. It can also be found on the Town of Putnam website. www.putnamct.us



WEBSITE INFORMATION

Looking for more information on the Town of Putnam? You can subscribe to the types of notifications that you would automatically receive. There is more accessibility for you to get in touch with Departments and have your ideas heard. Departments have pages loaded with information, forms, links, & much, much more. You can also view our photo gallery or watch meeting videos as they stream live on the website. Choose from our video archive library as well. We are committed to continually improve technology to make

doing business with Putnam easier and more transparent. Look us up at www.putnamct.us. You can also like us on Facebook and Twitter.



TAX & ASSESSMENT

INFORMATION

126 Church Street

Putnam, CT 06260

Phone: (860) 963-6800

fax: (860) 963-2001

www.putnamct.us

TOWN HALL OFFICE HOURS:

Monday – Wednesday

8:30am – 4:30pm

Thursday: 8:00am – 6:00pm

Friday: 8:00am – 1:00pm

TAX WINDOW CLOSING 15 MINUTES PRIOR TO THE CLOSE OF TOWN HALL OFFICES

As a taxpayer, you may have questions about your taxes and how they are determined. This pamphlet is provided to answer some of those questions. More

detailed information concerning specific assessment and tax questions can be obtained by contacting the Collector of Revenue or the Assessor (860)963-6800.