



MAYOR
DOMINICK PANGALLO

CITY OF SALEM, MASSACHUSETTS

ASSESSING DEPARTMENT
93 WASHINGTON STREET – ROOM 6
SALEM, MA 01970
TEL. (978) 619-5608
FAX (978) 744-2069
ASSESSOR@SALEM.COM

DIRECTOR OF ASSESSING
STEPHEN CORTES

BOARD OF ASSESSORS
RICHARD W. JAGOLTA, JR.
ROBERT F. MILLERICK
TINA ZELANO

FY 2025 FORM OF LIST FILING

February 01, 2024

Dear Taxpayer:

As part of the taxing process in Massachusetts and in the City of Salem, all Businesses and Second Homes are subject to a Personal Property tax on assets owned by the business or by the individual (*MA General Laws Chapter 59, section 29*).

The City of Salem Assessors Office mails out a Form of List (enclosed) to all Salem Businesses and Second Home owners at the beginning of each year. The Form of List is due back to the Assessors office on March 1 of every year.

Assets are grouped by machines, equipment, furniture, inventory, and leased items. Taxable assets vary with your status (sole proprietorship, corporation or manufacturer, second home). All persons or entities owning taxable personal property on January 1 are legally required to file a list or return of those assets (Form of List) with the City of Salem.

In the event your property is tax exempt, a fully completed 3ABC form must be filed annually with the Assessor's office (available online at <http://www.mass.gov/dor/docs/dls/publ/forms/3abc.pdf>).

In addition, the Assessors' office is required by the Massachusetts Department of Revenue to perform a cyclical inspection every five years, to assure that our records are up to date. This inspection, scheduled at a time convenient for you, is to ensure a fair and accurate assessment.

If you have any questions or concerns regarding completion of the Form of List, and to schedule a brief (less than 10 minutes) inspection, please feel free to contact me at the number or email address below. For additional information, please see the City of Salem Assessor's web page: <https://www.salemma.gov/assessor/pages/tax-facts-personal-property>

Yours truly,

James M. Bond, MAA
Assistant Director of Assessing, City of Salem
93 Washington St – Room 6
Salem, MA 01970
(978) 619-5607
jbond@salem.com

Assessing Department: (978) 619-5607

Hours of availability for inspections

Monday – Wednesday = 8:00 – 3:30

Thursday = 8:00 – 6:30

Friday = 8:00 – 11:30

Please know that our assessors are fully Covid-19 vaccinated and observe the current health advised protocol by wearing a face mask if requested and avoiding contact with surfaces as we make the inspection as brief as possible.

Massachusetts General Laws that require us to collect the requested information:

MGLC	Section	Provision
59	38F	"A board of assessors may request the owner or lessee of any personal property to make a written return under oath...containing such information...to determine the actual fair cash valuation (of such property)..."
59	36	"Assessors shall ascertain as nearly as possible...the personal estate...of any person not bringing in such list, and shall estimate its value."
59	37	"Such estimate...shall be conclusive upon any person not bringing in such list."
59	61	"A person shall not have an abatement of tax imposed upon his personal property subject to taxation...unless he has brought in to the assessors, a list of his personal estate as required..."