

## **What is the Grand List?**

The Grand List is a list of all taxable and exempt Real Estate, Personal Property and Motor Vehicles in a municipality as of October 1<sup>st</sup> of the Grand List year. The 2024 Grand List period is October 1, 2024 thru September 30, 2025. The 2024 Grand List tax bills are due on July 1, 2025.

By Connecticut General Statute, Real Estate is valued every five years at the time of revaluation. Middlefield last conducted Revaluation for October 1, 2021. If there is a change to Real Estate in between revaluations there may be a change to the assessment. For example, if a building permit is taken out for an addition to a house or a demolition permit is taken for a barn, it would cause a change to the assessment of the property. The Building Department notifies the Assessor's Office of permits which the Assessor then will inspect the property to see if there is an increase, decrease or no change to the assessment of the property.

Motor Vehicles and Personal Property are valued annually in accordance with statute. The Department of Motor Vehicles provides the Assessor with a list of all vehicles registered in a municipality as of October 1<sup>st</sup> in December of that year. A Supplemental List of Motor Vehicles registered between October 2<sup>nd</sup> and July 31<sup>st</sup> is sent to the Assessor in October. The Supplemental Motor Vehicle List tax bills are due January 1<sup>st</sup>. Cars registered between October 2, 2024 and July 31, 2025 will receive a Supplement Motor Vehicle Bill due January 1, 2026.

Personal Property is frequently referred to as Business Personal Property but includes horses, ponies, unregistered motor vehicles, and construction vehicles such as bulldozers, graders, cranes, etc. Other Business Personal Property items are manufacturing equipment & machinery, office furniture, computers, farm equipment & tools, mechanics tools, and leased equipment. These are just a few examples of what is required to be reported annually to the Assessor on a Personal Property Declaration. As with Real Estate and Motor Vehicles, Personal Property is what is owned on October 1<sup>st</sup> of the Grand List year.