2023 Connecticut Declaration of Personal Property

Filing Requirement – This declaration must be filed with the Assessor of the town where the personal property is located. Declarations of personal property shall be made annually.

If you no longer own the above noted business or personal property assessed in your name last year, you do not need to complete this declaration. You must, however, return this declaration to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business (see Affidavit below). Otherwise, the Assessor must assume that you still own and are operating the business and have failed to declare your taxable personal property.

	AFFIDAVIT OF BUSINESS TERM	INATION OR MOVE O	R SALE OF BUSINESS OR PROPERTY
1	of		at
Business or property	y owners name	Business Name (if applicable)	Street location
With regards to sale	d business or property I do so certify th	nat on	Said business or property was (Please ☒ appropriate box):
		Date	
SOLD TO:			
	Name		Address
☐ MOVED TO:			
	City/Town and State to where business or pro	pperty was moved	Address
☐ TERMINATED:	Attach Bill of Sale or Letter of	Dissolution to this form	and return it with this affidavit to the Assessor's office
The sign	ner is made aware that the penalty for r	making a false affidavit is	a \$500,00 fine or imprisonment for one year or both.
Signature		F	rint name

Penalty for late filing – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) no later than:

Wednesday, November 1, 2023

INSTRUCTIONS

As per CGS 12-63, the Assessor must determine the "present true and actual value" and in determining such value may use the accepted methods of comparable sales, cost less depreciation and income capitalization.

Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

Who Should File --

All owners of taxable personal property.

Declaration -

- 1. Owners of:
 - a. Non-Connecticut registered motor vehicles
 - b. Horses, ponies and thoroughbreds
 - c. Mobile manufactured home -not assessed as real estate
- Businesses, occupations, farmers, and professionals need to complete: (Commercial and cost information is not open to public inspection)
 - Business Data (page 3).
 - Lessee's Listing Report (page 4).
 - Disposal, Sale or Transfer of Property Report (page 4).
 - Taxable Property Information (pages 5-7).
 - Sign the Declaration of Personal Property Affidavit on page 8.
- Lessors need to complete: (Commercial and cost information is not open to public inspection)
 - Business Data (page 3).
 - · Lessor's Listing Report (page 3).
 - · Disposal, Sale or Transfer of Property Report (page 4).
 - Taxable Property Information (pages 5-7).
 - Sign the Declaration of Personal Property Affidavit on page 8.

Filing Requirements -

- The Personal Property Declaration must be filed annually on or before November 1 (or the Monday following if November 1 falls on Saturday or Sunday) (CGS §12-42).
- A Personal Property Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).
- Declarations filed with "same as last year" are INSUFFICIENT and shall be considered an incomplete declaration.
- 4. Pursuant to CGS 12-81(79) tangible personal property older than 10 years and with an original value of not more than \$250 is exempt. This exemption shall not be applied for the first ten full assessment years following the assessment year in which the property was acquired. Complete "Detailed Listing of Assets Orig Value ≤ \$250" report on Page 4. Also list total value of such exempt assets in "Reconciliation of Fixed Assets" box on Page 6.

Penalty of 25% is applied -

- When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
- When declarations are submitted after November 1 [See 1. under Filing Requirements] and an extension has NOT been

granted (see Extensions) a 25% penalty is applied to the assessment. Returns mailed in must have a postmark (as defined in C.G.S. Sec 1-2a) of November 1 [See 1. under Filing Requirements.] or before.

When an extension is granted (see Extensions) and the declaration is not filed by the extension deadline, a 25%

penalty is applied to the assessment.

4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery and the assessment as determined by the originally filed declaration.

Exemptions-

- On page 7, check the box adjacent to the exemption you are claiming.
- Note that several exemptions require an additional application in order to receive that exemption. Please request the form number noted from the Assessor's Office. The Manufacturers Machinery & Equipment Exemption Claim form & its itemized lists for Code 13 property may be requested if not included with this declaration.
- The extension to file the Personal Property Declaration, if granted, may not apply to all required exemption applications and may require a late filing fee. Check with the Assessor.

Signature Required -

- 1. The owners shall sign the declaration (page 8).
- The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
- Corporate officers signing for their corporations must have the returns properly sworn to or notarized; or provide the Assessor with a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the declaration and dates office held.

Extension -

The Assessor may grant a filing extension for good cause (CGS §12-42 &12-81K). If a request for an extension is needed, you need to request the filing extension in writing on or before November 1, 2023 (PA 19-210).

Audit -

The Assessor is authorized to audit declarations, within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

Before Filing
Make Copies of Completed Declaration
for Your Records

Example of how to complete the tables on pages 5 and 6

How should the following be declared?

June 2022, you bought a desk for \$800 and a chair for \$200. You have a filing cabinet and printer that you bought 10 years ago for \$2000 that is being used in your business.

See the table to the right for the answer,

#16 - Fur	niture, fixtures and equip	oment	ı
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-23		95%	
10-1-22	1000	90%	900
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs	2000	30%	600
Total	3000	Total	1500

Assessor's Use Only

1500

#16

2023 PERSONAL PROPERTY DECLARATION Commercial and financial information is not open to public inspection

Owner's Name:		Required	sessment date Octo d return date Noven	
Location (street & number)				
•	upations, professions, farmers, lessors Answe	r all questions 1 through 12 writing N/A on	lines that are not applicabl	le.
	ns concerning return to -	2. Location of accounting		
	_	_	1000140	
	Lambara Caracteristic Caracter			
			1110011	
Phone / Fax ()	<u> / () </u>	()	1()	
	,			
3. Description of Business				
How many employees work in	your facilities in this town only?			
5. Date your business began in t				
	our firm occupy at your location(s) in t	his town?	Sa. ft. Ow	n 🔲 Lease 🗀
	oration			
	ufacturer Wholesale Service			
		IRS Business Activ		
				Yes No
	of the property included in this declar		town	
•	dentify by specific months, code, cost			_
Are there any other business If yes, give name and mailing	operations that are operating from yo address.	ur address here in this town?		
	I property that is leased or consigned	to others in this town?		=
If yes, complete Lessor's Lis	ting Report (below) ion on October 1 st any borrowed, con	signed stored or rented property?		
If yes, complete Lessee's Lis		signed, stored or remed property?		пп
, , ,				
	n order to avoid duplication of assessmen			
Lessors: (Please note that property ur information is reported in prescribed fo	der conditional sales agreements must be rmat.	e reported by the lessor.) Computerized t	ilings are acceptable as	iong as all
	Lessee #1	Lessee #2	Lessee #	13
Name of Lessee				
Lessee's address				
Physical location of equipment				
Full equipment description				
ls equipment self-manufactured?	Yes No No	Yes □ No □	Yes □ No	
Acquisition date				
Current commercial list price new				
Has this lease ever been purchased, assumed or assigned?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No	
If yes, specify from whom				
Date of such purchase, etc.				
If original asset cost was changed by this transaction, give details.				
Type of lease	☐Operating ☐Capital ☐Conditional Sale	□Operating □Capital □Conditional Sale	☐Operating ☐Capital ☐	Conditional Sale
Lease Term - Begin and end dates				
Monthly contract rent				
Monthly maintenance costs if included in monthly payment above				
Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐	Lessee 🗌

List or Account#:				Assessment da Required return date	ate October 1, 2023
Owner's Name:				Required return date	: November 1, 2023
property not owned b	y you but in you all result in the p	Pursuant to Connecticut General Statute r possession as of the assessment date r presumption of ownership and subsequer fudes (but is not limited to) dumpsters, ga	must be included on this form. Fait tax liability plus penalties. Pro	ailure to declare, in the for perty you do not lease tha	m and manner as It may be in your
Yes No Did you	dispose of any le	eased items that were in your possession of the property and the date of disposition	on October 1, 2022? If		
Did you	acquire any of the	ne leased items that were in your possess essor, item(s) and date(s) acquired in the	sion on October 1, 2022? e space to the right.		
Is the co		equipment listed below declared anywher		s, note year in the 'Year Ir	cluded' row and list
		Lease #1	Lease #2	L	ease #3
Name of Lessor					
Lessor's address					
Phone Number					
Lease Number					
Item description / Model #					
Serial #					
Year of manufacture					
Capital Lease		Yes ☐ No ☐	Yes No No	Yes	No 🗌
Lease Term – Beginning/End					
Monthly rent					
Acquisition Cost					
Year Included					
Disposal, sale or tran Of Disposed Assets I complete this declara	sfer of property Report And Reco tion. You must, BUSINESS FOL	FER OF PROPERTY REPORT If you disposed of, sold or transferred a conciliation Of Fixed Assets on page 6. If you however, return to the Assessor this deciving in this return. DO NOT INCLUDE DISED LISTING OF DISPOSED ASSE Description of I	you no longer own the business laration along with the complete SPOSALS IN TAXABLE PROPE TS COPY AND ATTACH ADDITIO	noted on the cover sheet AFFIDAVIT OF BUSINESS (RTY REPORTING SECTION	you do not need to CLOSING OR MOVE OF
		STING OF ASSETS ORIG VALUE CGS 12-81(79) – Listing of assets pu		entral production and an experience are required to the contract of the contra	
	Puisuant to t	Description of Item	inchased prior to 10/1/15 with	Date Acquired	Acquisition Cost
		Decomption of Roll		Date Negarica	7 toquionion dost
	er etimienne Vetalend et trans				
TAXABLE PROPER	TV NEODWAT	ION			
All data reports		ion .	Reports are to be filed	l on an assessment year	hasis of October 1
a) Actual acc transporta described on the for b) Include all	quisition costs ir ition and installa . These costs, m will determine i assets that ma rged to expense	ncluding any additional charges for ation by year for each type of property less the standard depreciation as show a the net depreciated value. y have been fully depreciated, written a but are still owned. Do not include	Acquisitions between year. (i.e. acquisition or ending October 1, 203 3) Computerized filings or reported in prescribed	October 2 and December made October 30, 2022 i 23). are acceptable as long as i format. ed assets. Disposals are	er 31 apply to the new is reported in the year is all information is

#16 - Fur	niture, fixtures and eq	uloment	
Year	Original cost, installation	%	Depreciated Value
Ending	& transportation	Good	Depreciated value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#17 – Far	m Machinery		
Year	Original cost, installation	%	Depreciated Value
Ending	& transportation	Good	
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#18 – Fai		l I	
Year	Original cost, installation	%	Depreciated Value
Ending	& transportation	Good	
10-1-23		95%	
10-1-22	A	90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#16

RECONCILIATIO	ON OF FIXED ASSETS
Assets declared last October 1, 2022 Assets disposed of since last October 1, 2022* Assets added since last October 1, 2022 Assets originally valued ≤ \$250 & over 10 years old ** Assets declared this year October 1, 2023	+
Amount of expensed equipment last year Capitalization Threshold	***************************************

*Complete Detailed Listing of Disposed Assets –page 4

** Assets Orig Value ≤ \$250 – page 4

2023 PERSONAL PROPERTY DECLARATION — SUMMARY SHEET Commercial and financial information is not open to public inspection.

.ist or Account#:	Re	Assessment equired return da		October 1, 2023 vember 1, 2023
Agithusers		roperty Declarat		•
Dwiler's Ivaine.	and d	elivered or postr	narked	l by
DBA:	Wedne	esday, November Assessor of To		23 to
Mailing address:	wh	ere property is k		
City/State/Zip:			l	Assessor's
Location (street & number)				USE ONLY
Property Code and Description		Net Depreciated Value pages 5 & 6	Code	ASSESSMENTS
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, p tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in an such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in	other state, or any	*	#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, include air and water pollution control equipment.			#10	A CONTRACTOR AND A CONT
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.	will be applied. If you		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherma (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	n in his business		#12	***************************************
#13 –Manufacturing machinery & equipment Manufacturing machinery and equipment used in manufacturing research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of indust factory products and eliqible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)	ufacturing; used in strial machinery or		#13	
#14 Mobile Manufactured Homes if not currently assessed as real estate		/IL-	#14	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, type, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machine cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen et	vriters, calculators, es, postage meters,		#16	and the control of th
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquac etc.), used in the operation of a farm.	corn choppers,		#17	
#18 - Farming Tools Farm tools (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).			#18	
#19 - Mechanics Tools Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).			#19	
#20 - Electronic Data Processing Equipment Electronic data processing equipment (e.g., computers computer equipment, and any computer based equipment acting as a computer as defined under Section 166 1986, etc.). Bundled software is taxable and must be included.			#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cal antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #2 controllers, control frames, relays switching and processing equipment or other equipment deemed technolog the Assessor.	lb includes		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), undergrous turbines, Class I Renewables, Cylinder and other Tanks of gas, heating, or energy producing concompanies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply o stations).	npanies, telephone gasoline holding		#22	
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, n supplies and maintenance supplies, etc.).			#23	
#24 – Other All Other Goods, Chattels and Effects Any other taxable personal property not previously modes not appear to fit into any of the other categories. (e.g., video tapes, vending machines, pinball games, vibiliboards, coffee makers, water coolers, leasehold improvements and construction in progress (CIP).			#24	
Total Net Depreciated and Assessment – all codes #9 through #24	Subtotal >			
#25 – Penalty for failure to file as required by statute – 25% of assessment			#25	
Exemption - Check box adjacent to the exemption you are claiming:				
☐ I – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000 assessment per animal	☐ I – Mechanic's	Tools - \$500 value		
				····
All of the following exemptions require a separate application and/or certificate to be filed with the	ne Assessor by the	required return date		
G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption	n application M-55 i	equired annually		
☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required ann	ually			
☐ J – Class I Renewable - Exemption Application M-44 required.				
J - Water Pollution or Air Pollution control equipment - Connecticut DEEP certificate re	· ·	ору	ļ	*****
U - Manufacturing Machinery & Equipment Claim Form - Exemption claim required an				
Assess	or's Final Ass	essment Total >	·	

Assessment date October	1,	2023
Required return date November	1,	2023

completed a personal pro	COMPLETE SECTION A OR SECTION O HEREBY declare under penalty of false statement that coording to the best of my knowledge, remembrance, and operty liable to taxation; and that I have not conveyed or evading the laws relating to the assessment and collection of SEE PAGE TWO (2) FOR SIGNATURE REQ	t all sections of this declaration have been d belief; that it is a true statement of all my temporarily disposed of any estate for the of taxes as per §12-49 C.G.S.
CHE) Signature	CK ONE OWNER PARTNE CORPORATE OFFICER MEMBER	
	Signature/Title	
	Print or type name	
nave full autho Agent's Signature	rity and knowledge sufficient to file a proper declaration for him in acc	cord with the provisions of §12-50 C.G.S. Dated
-	Print or type agent's name AGENT SIGNATURE MUST BE WITN s sworn statement	NESSED
Subscribed and s	sworn to before me	Dated
	Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary Court	or Commissioner of Superior
	DOM	
rect questic		Check Off List: ☐ Read instructions on page 2
rect questic	ons concerning declaration to the Assessor's Office	Check Off List: ☐ Read instructions on page 2 ☐ Complete appropriate sections
	ons concerning declaration to the Assessor's Office	☐ Read instructions on page 2☐ Complete appropriate sections☐ Complete exemption applications
	ons concerning declaration to the Assessor's Office	 □ Read instructions on page 2 □ Complete appropriate sections □ Complete exemption applications □ Sign & date as required on page 8
	ons concerning declaration to the Assessor's Office	☐ Read instructions on page 2☐ Complete appropriate sections☐ Complete exemption applications
	ons concerning declaration to the Assessor's Office	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records
here propert	ons concerning declaration to the Assessor's Office	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records
here propert	ons concerning declaration to the Assessor's Office	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records
nere propert	ons concerning declaration to the Assessor's Office	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records
	ons concerning declaration to the Assessor's Office	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records
here propert	ons concerning declaration to the Assessor's Office	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records

This Personal Property Declaration must be signed above and delivered to the Assessor or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Wednesday, November 1, 2023 to avoid the 25% Penalty required for failure to file.