

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
2. **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.
3. **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 –

1. 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).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).
3. 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 –

1. When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
2. 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.
3. 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-

1. On page 7, check the box adjacent to the exemption you are claiming.
2. **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.
3. 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).
2. The owner’s agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
3. 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, 2022 (PA 19-200)**.

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

**Assessor’s
Use Only**

| | |
|-----|------|
| #16 | 1500 |
|-----|------|

2022 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection

List or Account #: _____
 Owner's Name: _____
 DBA: _____
 Location (street & number) _____

Assessment date October 1, 2022
 Required return date November 1, 2022

BUSINESS DATA For businesses, occupations, professions, farmers, lessors *Answer all questions 1 through 12, writing N/A on lines that are not applicable.*

1. Direct questions concerning return to -

2. Location of accounting records -

| | |
|-----------------------------|-----------------|
| Name _____ | _____ |
| Address _____ | _____ |
| City/State/Zip _____ | _____ |
| Phone / Fax () / () _____ | () / () _____ |
| E-mail _____ | _____ |

3. Description of Business _____

4. How many employees work in your facilities in this town only? _____

5. Date your business began in this town? _____

6. How many square feet does your firm occupy at your location(s) in this town? _____ Sq. ft. Own Lease

7. Type of ownership: Corporation Partnership LLC Sole proprietor Other-Describe _____

8. Type of business: Manufacturer Wholesale Service Profession Retail/Mercantile Tradesman Lessor
 Other-Describe _____ IRS Business Activity Code _____

| | | |
|---|--------------------------|--------------------------|
| 9. In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost, and location(s). | Yes | No |
| | <input type="checkbox"/> | <input type="checkbox"/> |

| | | |
|--|--------------------------|--------------------------|
| 10. Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address. | Yes | No |
| | <input type="checkbox"/> | <input type="checkbox"/> |

| | | |
|--|--------------------------|--------------------------|
| 11. Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete Lessor's Listing Report (below) | Yes | No |
| | <input type="checkbox"/> | <input type="checkbox"/> |

| | | |
|---|--------------------------|--------------------------|
| 12. Did you have in your possession on October 1st any borrowed, consigned, stored or rented property? If yes, complete Lessee's Listing Report (page 4) | Yes | No |
| | <input type="checkbox"/> | <input type="checkbox"/> |

LESSOR'S LISTING REPORT In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: (Please note that property under conditional sales agreements **must** be reported by the lessor.) Computerized filings are acceptable as long as all information is reported in prescribed format.

| | Lessee #1 | Lessee #2 | Lessee #3 |
|--|---|---|---|
| Name of Lessee | | | |
| Lessee's address | | | |
| Physical location of equipment | | | |
| Full equipment description | | | |
| Is equipment self-manufactured? | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Acquisition date | | | |
| Current commercial list price new | | | |
| Has this lease ever been purchased, assumed or assigned? | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| If yes, specify from whom | | | |
| Date of such purchase, etc. | | | |
| If original asset cost was changed by this transaction, give details. | | | |
| Type of lease | <input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale | <input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale | <input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> 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 <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> |

List or Account#: _____

Assessment date October 1, 2022

Owner's Name: _____

Required return date November 1, 2022

LESSEE'S LISTING REPORT Pursuant to Connecticut General Statutes §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

Yes No Did you dispose of any leased items that were in your possession on October 1, 2022? If yes, enter a description of the property and the date of disposition in the space to the right.

Did you acquire any of the leased items that were in your possession on October 1, 2022? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.

If the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row.

| | Lease #1 | Lease #2 | Lease #3 |
|----------------------------|--|--|--|
| Name of Lessor | | | |
| Lessor's address | | | |
| Phone Number | | | |
| Lease Number | | | |
| Item description / Model # | | | |
| Serial # | | | |
| Year of manufacture | | | |
| Capital Lease | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Lease Term – Beginning/End | | | |
| Monthly rent | | | |
| Acquisition Cost | | | |
| Year Included | | | |

DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT

Disposal, sale or transfer of property – If you disposed of, sold or transferred a portion of the property included in last year's filing, complete the Detailed Listing Of Disposed Assets Report And Reconciliation Of Fixed Assets on page 6. If you no longer own the business noted on the cover sheet you do not need to complete this declaration. You must, however, return to the Assessor this declaration along with the complete AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS FOUND in this return. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY REPORTING SECTION.

DETAILED LISTING OF DISPOSED ASSETS COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

| Date Removed | Code # | Description of Item | Date Acquired | Acquisition Cost |
|--------------|--------|---------------------|---------------|------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

DETAILED LISTING OF ASSETS ORIG VALUE ≤ \$250 COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Pursuant to CGS 12-81(79) – Listing of assets purchased prior to 10/1/12 with an original value ≤ \$250

| Description of Item | Date Acquired | Acquisition Cost |
|---------------------|---------------|------------------|
| | | |
| | | |

TAXABLE PROPERTY INFORMATION

- 1) All data reported should be:
 - a) Actual acquisition costs including any additional charges for transportation and installation by year for each type of property described. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
 - b) Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- 2) Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2021 is reported in the year ending October 1, 2022).
- 3) Computerized filings are acceptable as long as all information is reported in prescribed format.
- 4) Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

List or Account#: _____

Assessment date October 1, 2022

Owner's Name: _____

Required return date November 1, 2022

9 – Motor Vehicles Unregistered motor vehicles & vehicles garaged in Connecticut but registered in another state

| | VEHICLE 1 | VEHICLE 2 | VEHICLE 3 |
|-------------|-----------|-----------|-----------|
| Year | | | |
| Make | | | |
| Model | | | |
| VIN | | | |
| Length | | | |
| Weight | | | |
| Purchase \$ | | | |
| Date | | | |
| Value | | | |

#10 – Manufacturing machinery & equipment not eligible under CGS 12-81 (76) (MM&E) for exemption and any for assets included on DECD EZ M47 form.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

Assessor's Use Only

9 | _____
#10 | _____

#11 – Horses and Ponies

| | #1 | #2 | #3 |
|------------|----|----|----|
| Breed | | | |
| Registered | | | |
| Age | | | |
| Sex | | | |
| Quality | | | |
| Breeding | | | |
| Show | | | |
| Pleasure | | | |
| Racing | | | |
| Value | | | |

#12 – Commercial Fishing Apparatus

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#11 | _____
#12 | _____

#13 – Manufacturing machinery & equipment eligible under CGS 12-81(76) for exemption - must complete exempt claim.

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#14 – Mobile Manufactured Homes if not currently assessed as real estate

| | #1 | #2 | #3 |
|-----------|----|----|----|
| Year | | | |
| Make | | | |
| Model | | | |
| ID Number | | | |
| Length | | | |
| Width | | | |
| Bedrooms | | | |
| Baths | | | |
| Value | | | |

#13 | _____
#14 | _____

#16 - Furniture, fixtures and equipment

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#17 – Farm Machinery

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#16 | _____
#17 | _____

#17 – Farm Machinery

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#18 – Farm Tools

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#17 | _____
#18 | _____

List or Account#: _____

Assessment date October 1, 2022

Owner's Name: _____

Required return date November 1, 2022

| #19 – Mechanics Tools | | | |
|-----------------------|--|--------------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| # 20 -- Electronic data processing equipment | | | |
|--|--|--------------|-------------------|
| In accordance with Section 168 IRS Codes Computers Only | | | |
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-22 | | 95% | |
| 10-1-21 | | 80% | |
| 10-1-20 | | 60% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

#19 _____
#20 _____

| #21a Telecommunication company equipment not technologically advanced –include previously coded #21c property with #21a | | | |
|---|--|--------------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| #21b Telecommunication company equipment technologically advanced–include previously coded #21d property with #21b | | | |
|--|--|--------------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-22 | | 95% | |
| 10-1-21 | | 80% | |
| 10-1-20 | | 60% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

21a and 21b Total

#21 _____

| #22 – Cables, conduits, pipes, Class I Renewables, etc. | | | |
|---|--|--------------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-22 | | | |
| 10-1-21 | | | |
| 10-1-20 | | | |
| 10-1-19 | | | |
| 10-1-18 | | | |
| 10-1-17 | | | |
| 10-1-16 | | | |
| Prior Yrs | | | |
| Total | | Total | |

Check here if a FERC or PURA regulated utility

| # 23 - Expensed Supplies | | | |
|---|----------------|-------------|-----------------|
| The average is the total amount expended on supplies since October 1, 2021 divided by the number of months in business since October 1, 2021. | | | |
| Year Ending | Total Expended | # of Months | Average Monthly |
| 10-1-22 | | | |

#22 _____
#23 _____

| #24a – Other Goods - including leasehold improvements | | | |
|---|--|--------------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-22 | | 95% | |
| 10-1-21 | | 90% | |
| 10-1-20 | | 80% | |
| 10-1-19 | | 70% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 50% | |
| 10-1-16 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| #24b -- Rental Entertainment Medium | | | |
|-------------------------------------|--|--------------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-22 | | 95% | |
| 10-1-21 | | 80% | |
| 10-1-20 | | 60% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

of video tapes _____ # of DVD movies _____
of music CD's _____ # of video games _____

24a and 24b Total

#24 _____

RECONCILIATION OF FIXED ASSETS

Assets declared last October 1, 2021 _____
 Assets disposed of since last October 1, 2021* - _____
 Assets added since last October 1, 2021 + _____
 Assets originally valued ≤ \$250 & over 10 years old ** - _____
 Assets declared this year October 1, 2022 _____
 Amount of expensed equipment last year _____
 Capitalization Threshold _____

*Complete Detailed Listing of Disposed Assets –page 4

** Assets Orig Value ≤ \$250 – page 4

2022 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

Assessment date October 1, 2022

Required return date November 1, 2022

List or Account#: _____
 Owner's Name: _____
 DBA: _____
 Mailing address: _____
 City/State/Zip: _____

**This Personal Property Declaration must be signed
 and delivered or postmarked by
 Monday, November 1, 2022 to
 Assessor of Town
 where property is located**

Location (street & number) _____

**ASSESSOR'S
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, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17. | | #9 |
| #10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment. | | #10 |
| #11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor. | | #11 |
| #12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied. | | #12 |
| #13 -Manufacturing machinery & equipment Manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15) | | #13 |
| #14 Mobile Manufactured Homes if not currently assessed as real estate | | #14 |
| #16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc. | | #16 |
| #17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm. | | #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, printers, peripheral computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included. | | #20 |
| #21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21b includes controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced by the Assessor. | | #21 |
| #22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground mains, wires, turbines, Class I Renewables, Cylinder and other Tanks of gas, heating, or energy producing companies, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations). | | #22 |
| #23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.). | | #23 |
| #24 - Other All Other Goods, Chattels and Effects Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, video games, signs, billboards, 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
 K – Municipal Leased
 M – Commercial Fishing Apparatus - \$500 value

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date

- G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone** - Exemption application M-55 required annually
 I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annually
 J – Class I Renewable - Exemption Application M-44 required.
 J – Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy
 U – Manufacturing Machinery & Equipment - Exemption claim required annually

Assessor's Final Assessment Total >

List or Account#: _____
Owner's Name: _____

Assessment date **October 1, 2022**
Required return date **November 1, 2022**

DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.

AVOID PENALTY – IMPROPERLY SIGNED DECLARATIONS REQUIRE A 25% PENALTY

COMPLETE SECTION A OR SECTION B

Section A

OWNER I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance, and belief; that it is a true statement of all my personal property liable to taxation; and that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes as per §12-49 C.G.S.

SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS.

CHECK ONE OWNER PARTNER
 CORPORATE OFFICER MEMBER

Signature

Dated

Signature/Title

Print or type name

Section B

AGENT I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed herein and that I have full authority and knowledge sufficient to file a proper declaration for him in accord with the provisions of §12-50 C.G.S.

Agent's
Signature

Dated

Agent's Signature /Title

Print or type agent's name

AGENT SIGNATURE MUST BE WITNESSED

Witness of agent's sworn statement

Subscribed and sworn to before me -

Dated

Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

Direct questions concerning declaration to the Assessor's Office at:

Phone Ext. Fax

Hand deliver declaration to

Mail declaration to:

Assessor's Office

Assessor's Office

Check Off List:

Read instructions on page 2

Complete appropriate sections

Complete exemption applications

Sign & date as required on page 8

Make a copy for your

records Return by November

1, 2022

Notes:

This Personal Property Declaration must be signed above and delivered to the **Town Assessor or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Monday, November 1, 2022 to avoid the 25% Penalty required for failure to file.**

Assessor's Use Only

List # _____
 Town Code _____
 District Code _____

**2022 GRAND LIST
 MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM**

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(76) as amended by PA 14-183, sections 2, 3 & 4. The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3.

Machinery and equipment means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings

This form must be **filed on or before November 1, 2022** Claims must be filed annually with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. If extension to file is requested and granted, a late filing fee based on the value of the assessment is required. Contact your assessor for extension requests and fees provided under 12-81K and amended by PA 14-183, sections 2, 3, and 4.

This form is to be filed in the town in which the machinery and equipment is installed

| | | | |
|---|---|--|-----------|
| Manufacturer Information: (Lessor: provide Lessee information) | | Lessor Information: | |
| Name | | Name | |
| Business Address | | Business Address | |
| City/State/Zip | | City/State/Zip | |
| Person to be contacted if there are any questions: | | Required Identification Numbers | |
| Name | | Connecticut State Tax ID No. | |
| Title | | Federal Taxpayer ID No. | |
| Address | | NAICS/SIC Code | |
| Address | | Benefits and Exempt Status Questions | |
| Phone/Fax | / | Are you currently receiving benefits under CGS. §12-81 (60) OR (70) <i>Distressed Municipality Program</i> ? | Yes or No |
| E-mail | | Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes? | |
| Property Location (Number, street, and town where machinery and equipment is installed.) | | If no, on whose books are these assets depreciated? | |

Check which description best applies and complete the detail description below:

| | | |
|--|--|---|
| 1 <input type="checkbox"/> manufacturing, processing or fabricating | 2 <input type="checkbox"/> measuring or testing | 3 <input type="checkbox"/> metal finishing |
| 4 <input type="checkbox"/> the significant overhauling or rebuilding of other products on a factory basis | 5 <input type="checkbox"/> used in the production of motion pictures, video and sound recordings | 6 <input type="checkbox"/> used in connection with biotechnology |
| 7 <input type="checkbox"/> research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing | 8 <input type="checkbox"/> the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use | 9 <input type="checkbox"/> used in connection with recycling, as defined in C.G.S. §22a-260, if acquired and installed on or after July 1, 2006 |

Describe the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:

INSTRUCTIONS

IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.

Code # 10:

Machinery and equipment not eligible for exemption under CGS §12-81(76): Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS. §12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) which were included on DECD M47 form and you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

Code # 13:

Machinery and equipment eligible for exemption under CGS §12-81(76): Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment claims it on a federal income tax return as **five-year property or seven-year property**. To obtain the exemption under CGS §12-81(76), the owner or lessee who claims such property on a federal income tax return must file this exemption application.

Complete this form in its entirety, including the itemized listing of manufacturing machinery and equipment by year of acquisition.

| #13 – Manufacturing machinery & equipment Eligible for exemption | | | | | |
|---|--|----------------|----------------------------------|---|--|
| Year Ending | Original Cost Transportation & Installation | % Value | Net Depreciated Value | Assessor’s Approved Total Cost | Assessor’s Approved Depreciated Value |
| 10-1-2022 | | 95% | | | |
| 10-1-2021 | | 90% | | | |
| 10-1-2020 | | 80% | | | |
| 10-1-2019 | | 70% | | | |
| 10-1-2018 | | 60% | | | |
| 10-1-2017 | | 50% | | | |
| 10-1-2016 | | 40% | | | |
| Prior Yrs | | 30% | | | |
| | | Total | | | |

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(76). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Board of Assessors, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. I request that the cost information submitted herein be kept confidential.

Signature _____
Date

Print or type name of signer and title

Failure to file this form in the manner and form, and within the time limit prescribed, shall result in the assessor not applying the exemption allowed under CGS §12-81(76).

