

2016 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 are still operating the business and still own and have failed to declare your taxable personal property.

AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY

I	_____	of	_____	at	_____
	Business or property owners name		Business Name (if applicable)		Street location
	With regards to said business or property I do so certify that on _____ Said business or property was (indicate which one by circling):				
			Date		
SOLD TO:	_____		_____		
	Name		Address		
MOVED TO:	_____		_____		
	City/Town and State to where business or property 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 signer is made aware that the penalty for making a false affidavit is a \$500.00 fine or imprisonment for one year or both.				
	_____		_____		
	Signature		Print 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:

Tuesday, November 1, 2016

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. 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 home or Office** -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 (page 4).
- Disposal, Sale or Transfer of Property (page 4)
- Taxable Property Information (pages 5-7).
- **Sign Declaration of Personal Property Affidavit** page 8.
- **Lessors** need to complete:(Commercial & 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. Manufacturing machinery and equipment or biotechnology machinery and equipment eligible for exemption under CGS 12-81 (72) & (76) were previously declared under Codes 13 & 15. Those items are declared under Code 13 for all years.

Penalty of 25% is applied --

1. When a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. Filing Requirements.]
2. Declarations submitted after November 1 [See 1. 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 (defined in CGS. Sec 1-2a) of November 1 [See 1. Filing Requirements.] or before.

3. When extension is granted (see Extensions) and declaration is not filed by the extension deadline, a 25% penalty is applied.
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. 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 contact the Assessor in writing by the **required filing date** [See 1. Filing Requirements].

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 for Your Records

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

How should the following be declared?

June 2014, you bought a desk for \$300 and a chair for \$80. In October 2014 you buy a display rack for \$400. You have a filing cabinet you bought 10 years ago for \$100 that is being used in your business. A friend gave you a used bookcase, in February 2016, which you believe, is worth \$50.

See the table to the right for the answer.

#16 - Furniture, fixtures and equipment			
Year Ending	Original cost, transportation & installation	% Good	Depreciated
10-1-16	50	95%	48
10-1-15	400	90%	360
10-1-14	380	80%	304
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs	100	30%	30
Total	930	Total	742

**Assessor's
Use Only**

#16

UID/ Account #: _____

Assessment date October 1, 2016

Owner's Name: _____

Return date November 1, 2016

DBA: _____

Location (St#, Street, Unit / Ste) _____

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

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

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

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

LESSOR'S LISTING REPORT To avoid duplication of assessment related to leased personal property the following must be completed by Lessors: (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 lease 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"/>

# 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			

#11 – Horses and Ponies			
	#1	#2	#3
Breed			
Registered			
Age			
Sex			
Quality			
Breeding			
Show			
Pleasure			
Racing			
Value			

#13 – Manufacturing machinery & equipment exempt under CGS 12-81(76) complete exempt claim.			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs.'		30%	
Total		Total	

#16 - Furniture, fixtures and equipment			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs.'		30%	
Total		Total	

#17 – Farm Machinery			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#10 – Manufacturing machinery & equipment not eligible under CGS 12-81 (76) for exemption			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#12 – Commercial Fishing Apparatus			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		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			

#18 – Farm Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior		30%	
Total		Total	

9 | _____
#10 | _____

#11 | _____
#12 | _____

#13 | _____
#14 | _____

#16 | _____

#17 | _____
#18 | _____

#19 – Mechanics Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		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
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		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
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		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
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		40%	
Prior Yrs		20%	
Total		Total	

#21 _____

21a and 21b Total

#22 – Cables, Tanks, conduits, pipes, etc			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16			
10-1-15			
10-1-14			
10-1-13			
10-1-12			
10-1-11			
10-1-10			
Prior Yrs			
Total		Total	

Check here if a DPUC regulated utility

# 23 - Expensed Supplies			
The average is the total amount expended on supplies since October 1, 2015 divided by the number of months in business since October 1, 2015.			
Year Ending	Total Expended	# of Months	Average Monthly
10-1-16			

#22 _____
#23 _____

#24a – Other Goods, Signs leasehold improvements			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#24b -- Rental Entertainment Medium			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		40%	
Prior Yrs		20%	
Total		Total	

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

#24 _____

24a and 24b Total

RECONCILIATION OF FIXED ASSETS
 *Complete Detailed Listing of Disposed Assets –page 4
 Assets declared 10/1/15 _____
 * Assets disposed since 10/1/15 _____
 Assets added since 10/1/15 _____
 Assets declared 10/1/16 _____
 Expensed equipment last year _____
 Capitalization Threshold _____

2016 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

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

Assessment date October 1, 2016
 Required return date November 1, 2016

**This Personal Property Declaration must be signed
 and delivered or postmarked by
 Tuesday, November 1, 2016 to
 Assessor of Town
 where property is located**

Location (St#, Street, Unit/Ste) _____

ASSESSOR'S USE

Property Code and Description

**Net Depreciated
 Value** pages 5 & 6

Code **ASSESSMENT**

#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 CT registered in another state, or any unregistered vehicle. If you are a		#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 -		#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 Farmer eligible for exemption under Sec. 12-91, list 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 used in the operation of a farm. (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, etc. , 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 .)		#24	
Total 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 claimed

- I – Certified Mechanic's Tools** - \$500 value
- I – Farming Tools** used in farm operation - \$500 value **I – Horses/ponies** \$1000 assessment each
- All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date
- J – Water Pollution or Air Pollution control equipment** – CT DEEP certificate required – provide copy
- I – Farm Machinery** \$100,000 assessment - M-28 Exemption application required annually
- G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone** - M-55 Exemption application required annually
- U – Manufacturing Machinery & Equipment** - Exemption claim required annually

Total Net Assessment

Assessor's Final Assessment Total >

Account#: _____
Owner's Name: _____

Assessment date, October 1, 2016
Required return date, November 1, 2016

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 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 Connecticut General Statutes §12-49.

SIGNATURE REQUIREMENTS. (SEE PAGE TWO)

CHECK ONE OWNER PARTNER
 CORPORATE OFFICER MEMBER

Signature _____

Dated _____

Signature/Title _____

Print or type name _____

Section B

AGENT 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
Where property is located.

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, 2016

Notes: _____

This Personal Property Declaration must be signed above and delivered to the Assessor or postmarked (as defined in CGS Sec 1-2a & as referenced in Sec. 12-41(d)) by Tuesday, November 1, 2016 a 25% Penalty required for failure to file as required.