



## 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 )
  - Lessee's Listing Report (page 4).
  - Disposal, Sale or Transfer of Property Report (page 5)
  - Business Data (page 3).
  - 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 )
  - Lessor's Listing Report (pages 4)
  - Business Data (page 3).
  - 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 §12-41).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor.
3. Declarations filed with "same as last year" **are INSUFFICIENT** and shall be considered an incomplete declaration.
4. To declare manufacturing machinery and equipment or biotechnology machinery and equipment you must complete the **Supplemental Form for Manufacturing & Biotechnology Machinery & Equipment Only**. This form is part of the personal property declaration.

### 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 below) 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 below) 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 M-65 [new manufacturing machinery and equipment exemption application] and the **Supplemental Form for Manufacturing & Biotechnology Machinery & Equipment Only** has been inserted in the middle with some declarations.)
3. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. 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). If a request for an extension is needed, you need to contact the Assessor in writing by **November 1** [See 1. under 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 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 2008, you bought a desk for \$300 and a chair for \$80. In October 2008 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 2010, 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 Value
10-1-10	50	95%	48
10-1-09	400	90%	360
10-1-08	380	80%	304
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
10-1-04		40%	
Prior Yrs	100	30%	30
<b>Total</b>	<b>930</b>	<b>Total</b>	<b>742</b>

**Assessor's  
Use Only**

#16

**2010 PERSONAL PROPERTY DECLARATION**  
Commercial and financial information is not open to public inspection.

List or Account #: \_\_\_\_\_

Assessment date October 1, 2010  
Required return date November 1, 2010

Owner's Name: \_\_\_\_\_

DBA: \_\_\_\_\_

Location (street & number) \_\_\_\_\_

**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 (     )                      / (     )

(     )                      / (     )

**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 \_\_\_\_\_

Yes    No

**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).**         

**10. Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address.**         

**11. Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete *Lessor's Listing Report* (page 4)**         

**12. Did you have in your possession on October 1<sup>st</sup> any borrowed, consigned, stored or rented property? If yes, complete *Lessee's Listing Report* (page 4).**         

**Notes:** \_\_\_\_\_

**LESSOR'S LISTING REPORT** Lessor's Name \_\_\_\_\_

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 either the Lessor's or the Lessee's new 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"/>

**LESSEE'S LISTING REPORT** Lessee's Name \_\_\_\_\_

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, 2009? 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, 2009? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.
- Is 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			
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			

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

List or Account#: \_\_\_\_\_

Assessment date October 1, 2010  
 Required return date November 1, 2010

Owner's Name: \_\_\_\_\_

**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.

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

Date Removed	Code #	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.
- 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, 2009 is reported in the year ending October 1, 2010).
- 3) Computerized filings are acceptable as long as all information is reported in prescribed format.

**# 9 – Motor Vehicles** Unregistered motor vehicles and vehicles garaged in Connecticut but registered in another state

Year	Make	Model	Identification Number	Length	Weight	Purchase \$	Date	Value

**#11 – Horses and Ponies**

Breed	Registered	Age	Sex	Quality: Breeding/Show/Pleasure/Racing	Value

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

Year	Make	Model	Identification Number	Length	Width	Bedrooms	Baths	Value

**#12 – Commercial Fishing Apparatus**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-10		95%	
10-1-09		90%	
10-1-08		80%	
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
10-1-04		40%	
Prior Yrs		30%	
Total		Total	

**#17 – Farm Machinery**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-10		95%	
10-1-09		90%	
10-1-08		80%	
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
10-1-04		40%	
Prior Yrs		30%	
Total		Total	

**#18 – Farm Tools**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-10		95%	
10-1-09		90%	
10-1-08		80%	
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
10-1-04		40%	
Prior Yrs		30%	
Total		Total	

**#19 – Mechanics Tools**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-10		95%	
10-1-09		90%	
10-1-08		80%	
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
10-1-04		40%	
Prior Yrs		30%	
Total		Total	

<b>Assessor's Use Only</b>	
# 9	
#11	
#14	
#12	
#17	
#18	
#19	

**#10 - Machinery & equipment**  
 To claim this type property complete the: Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only and enter total depreciated value on Summary Sheet page 7 of this Personal Property Declaration. Non-industrial manufacturing machinery & equipment claim under Code 24.

**#13 – Newly acquired mfg. machinery & equipment**  
 To claim this type property complete both the: Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only and the Manufacturing Machinery And Equipment Exemption Claim M-65 and enter total depreciated value on Summary Sheet page 7 of this Personal Property Declaration.

**Assessor's  
Use Only**

**#15 a - Manufacturing Machinery/Equipment Eligible For Tax Relief Under Public Act 06-83**  
 To claim this type property complete the: Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only and enter total depreciated value on Summary Sheet page 7 of this Personal Property Declaration.

**Code #15 b - Biotechnology Machinery/Equipment Eligible For Tax Relief Under Public Act 06-83**

To report Codes #10, #13, and #15 use the **Supplemental Form**

#16 - Furniture, fixtures and equipment			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-10		95%	
10-1-09		90%	
10-1-08		80%	
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
10-1-04		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
10-1-10		95%	
10-1-09		80%	
10-1-08		60%	
10-1-07		40%	
Prior Yrs		20%	
Total		Total	

#20 |  
#16 |

**#21** Telecommunication equipment owned by telecommunication companies that is both technologically advanced and not technologically advanced should be detailed on the **Telecommunication Company Form**. This form provides for the reduced percentage required by 2010 Public Act 00171 for companies previously approved for taxation under CGS § 12-80a. If the Telecommunication Company Form is needed and has not been included with this declaration, contact the Assessor for a copy. Based on 2010PA-00171 the Telecommunication Company Form will be required for the grand list years 2010, 2011 and 2012. Thereafter reporting will be included within this declaration.

If Code 21 was used by other than telecommunication companies for reporting of communication equipment and telephone systems in prior years, that type of equipment should be reported under Code 16 – Furniture, fixtures and equipment.

**# 23 - Expensed Supplies** The average is the total amount expended on supplies since October 1, 2009 divided by the number of months in business since October 1, 2009.

Year Ending	Total Expended	# of Months	Average Monthly
10-1-10			

#23 |

#24a – Other Goods - including leasehold improvements			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-10		95%	
10-1-09		90%	
10-1-08		80%	
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
10-1-04		40%	
Prior Yrs		30%	
Total		Total	

#24b -- Rental video tapes – Average # _____ of tapes on hand.			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-10		95%	
10-1-09		80%	
10-1-08		60%	
10-1-07		40%	
Prior Yrs		20%	
Total		Total	

#24 |

#22 – Cables, conduits, pipes, etc			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-10			
10-1-09			
10-1-08			
10-1-07			
10-1-06			
10-1-05			
10-1-04			
Prior Yrs			
Total		Total	

**RECONCILIATION OF FIXED ASSETS**

\*Complete Detailed Listing of Disposed Assets –page 5

Assets declared 10/1/09 \_\_\_\_\_

\* Assets disposed since 10/1/09 \_\_\_\_\_

Assets added since 10/1/09 \_\_\_\_\_

Assets declared 10/1/10 \_\_\_\_\_

Expensed equipment last year \_\_\_\_\_

Capitalization Threshold \_\_\_\_\_

#22 |

Check here if a DPU regulated utility \_\_\_\_\_

# 2010 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

List or Account #: \_\_\_\_\_

Assessment date October 1, 2010

Required return date November 1, 2010

Owner's Name: \_\_\_\_\_

**This Personal Property Declaration must be signed and delivered or postmarked by Monday, November 1, 2010 to the Assessor of the town where the property is located.**

DBA: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Location (street & number) \_\_\_\_\_

<b>Property Code and Description</b>	<b>Net Depreciated Value</b> pages 5 & 6	<b>Code</b>	<b>ASSESSOR'S USE ONLY ASSESSMENTS</b>
<b>#9 Motor Vehicles</b> 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.		<b>#9</b>	
<b>#11 Horses And Ponies</b> 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.		<b>#11</b>	
<b>#14 Mobile Manufactured Homes</b> if not currently assessed as real estate		<b>#14</b>	
<b>#10 - Machinery &amp; Equipment</b> Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.		<b>#10</b>	
<b>#12 - Commercial Fishing Apparatus</b> 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.		<b>#12</b>	
<b>#13 - Newly acquired manufacturing machinery &amp; equipment</b> Newly acquired 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.		<b>#13</b>	
<b>#15 - Manufacturing Machinery/Equipment &amp; Biotechnology Machinery/Equipment</b> Eligible for tax relief under Public Act 06-83. Complete the <u>Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only</u>		<b>#15</b>	
<b>#16 - Furniture &amp; Fixtures</b> Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation 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.		<b>#16</b>	
<b>#17 - Farm Machinery</b> 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.		<b>#17</b>	
<b>#18 - Farming Tools</b> Farm tools, (e.g., hoses, rakes, pitch forks, shovels, hoses, brooms, etc.).		<b>#18</b>	
<b>#19 - Mechanics Tools</b> Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).		<b>#19</b>	
<b>#20 - Electronic Data Processing Equipment</b> 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.		<b>#20</b>	
<b>#21 - Telecommunications Equipment</b> See instructions Code 21 on page 6.. Excluding furniture, fixtures, 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.		<b>#21</b>	
<b>#22 - Cables, conduits, pipes, poles, towers</b> (if not currently assessed as real estate), <b>underground mains, wires, turbines, etc.</b> , of gas, heating, or energy producing 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).		<b>#22</b>	
<b>#23 - Expensed Supplies</b> The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).		<b>#23</b>	
<b>#24 - Other All Other Goods, Chattels and Effects</b> 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, <b>leasehold improvements</b> ).		<b>#24</b>	
<b>Total Assessment – all codes #9 through #24</b>	<b>Subtotal &gt;</b>		
<b>#25 - Penalty</b> for failure to file as required by statute – 25% of assessment		<b>#25</b>	
<b>Exemption</b> - Check box adjacent to the exemption you are claiming:			
<input type="checkbox"/> <b>I</b> – Mechanic's Tools - \$500 value <input type="checkbox"/> <b>M</b> – Commercial Fishing Apparatus - \$500 value <input type="checkbox"/> <b>I</b> – Farming Tools - \$500 value <input type="checkbox"/> <b>I</b> – Horses/ponies \$1000 assessment per animal			
All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by November 1			
<input type="checkbox"/> <b>J</b> – Water Pollution or Air Pollution control equipment – Connecticut DEP certificate required – provide copy			
<input type="checkbox"/> <b>I</b> – Farm Machinery \$100,000 value - Exemption application M-28 required annually <b>BY OCTOBER 31<sup>st</sup></b>			
<input type="checkbox"/> <b>G &amp; H</b> – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually			
<input type="checkbox"/> <b>N</b> – New Manufacturing Machinery & Equipment - Exemption application M-65 required annually			
<input type="checkbox"/> <b>R</b> – Manufacturing Machinery/Equipment & Biotechnology Machinery/Equipment – Supplement Form required annually			
<b>Total Net Assessment</b>	<b>Assessor's Final Assessment Total &gt;</b>		

