

**2007 PERSONAL PROPERTY DECLARATION – SUPPLEMENTAL FORM  
FOR MACHINERY AND EQUIPMENT USED IN MANUFACTURING AND BIOTECHNOLOGY ONLY**

**REQUIREMENTS HAVE CHANGED SINCE LAST YEAR. READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.**

Public Act 06-83 (as amended by Public Act 06-196) institutes a new tax relief program as of October 1, 2006, under which the State of Connecticut pays a portion of the property tax for certain machinery and equipment used in manufacturing and biotechnology (defined below). The portion the State pays for qualified machinery and equipment on the October 1, 2006 Grand List is 20% (a taxpayer pays 80% of the tax). The State's percentage increases by 20% per year (and the taxpayer's portion decreases by 20% per year) until the State's portion of the property tax for qualified machinery and equipment is 100% as of October 1, 2010.

**A Supplemental Form must accompany the Personal Property Declaration filed annually in order for a taxpayer to pay less than 100% of the property tax for qualified machinery and equipment, pursuant to Public Act 06-83.** The assessor must submit this form to the State of Connecticut's Office of Policy and Management (the State agency that administers this new tax relief program). For purposes of Public Act 06-83, the following definitions are applicable.

**Manufacturing means:** Manufacturing, processing or fabricating; research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; 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; measuring or testing or metal finishing; or the production of motion pictures, video and sound recordings.

**Biotechnology means:** The application of technologies, including recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products.

### INSTRUCTIONS

**IMPORTANT: Read the descriptions of Personal Property Code #10, Code #13 and Code #15 before completing the applicable schedules. To ensure that you receive any appropriate tax relief benefit, 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 and/or sub code.**

**Do not report any machinery and equipment under Code #15 that you do/did not claim for federal income tax purposes. You may report machinery and equipment under Code #15 that you lease from another entity only if you claim/claimed it for federal tax purposes. You must also supply information concerning the lessor's name in the space provided below the appropriate category code.**

If you have in your possession machinery and equipment that you use in manufacturing or biotechnology, but that you do not own (i.e., it is leased, borrowed or consigned to you from another entity) and that you do/did not claim for federal tax purposes, the owner of the machinery and equipment must file this Supplemental Form. **It is your responsibility to inform the machinery and equipment owner (i.e., the lessor) of this requirement.** The owner must also supply information concerning the property user (i.e., the lessee) in the space provided below the appropriate category code.

Complete this form in its entirety. If necessary, make copies to attach additional information. **Sign and date the Supplemental Form and return it to the assessor on or before November 1, 2007.**

#### **Code # 10:**

**Use this category to report machinery and equipment not included under Code #13 or Code #15.** Include 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). Include air and water pollution control equipment, regardless of its class life. (A property tax exemption for this type of equipment is available if the Connecticut Department of Environmental Protection certifies it, but air/water pollution control equipment does not meet the predominant use criteria for exemption under Code #13 or Code #15.) Include all machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

#### **Code # 13:**

**Use this category to report machinery and equipment, acquired and installed between October 1, 2003 and October 1, 2007, that is predominantly used for manufacturing or biotechnology, or machinery and equipment that is acquired and installed on or after July 1, 2006 and used in connection with recycling** (as defined in C.G.S. §22a-260). The owner or lessee of such machinery and equipment must claim it on a federal income tax return as **five-year property or seven-year property**. To obtain an exemption under C.G.S. §12-81(72) for the October 1, 2007 Grand List, the owner or lessee who claims such property on a federal income tax return must file Form M-65.

#### **Code # 15:    a – Manufacturing    b - Biotechnology**

**Use this category to report property eligible for tax relief under Public Act 06-83 (i.e., machinery and equipment acquired in an assessment year ending October 1, 2002 or before only).** Eligible property includes machinery and equipment that (i) the owner or lessee claims/claimed as **five-year or seven-year property** for federal income tax purposes, (ii) is **installed and predominantly used for manufacturing or biotechnology**, and (iii) for which you are not filing Form M-55 to claim a property tax exemption under C.G.S. §12-81(60) or (70). **Do not include machinery and equipment acquired on or before June 30, 2007 and used in connection with recycling, as defined in C.G.S. §22a-260.** (Report such property under Code #10.)

**Use Code #15a to report machinery and equipment used for manufacturing.**

**Use Code #15b to report machinery and equipment used for biotechnology.**

**SUPPLEMENTAL FORM FOR MANUFACTURING AND BIOTECHNOLOGY MACHINERY AND EQUIPMENT ONLY**

**Company Reporting:**  
 Name: \_\_\_\_\_  
 Address \_\_\_\_\_  
 City/State/Zip \_\_\_\_\_  
 D/B/A \_\_\_\_\_  
 Business activity \_\_\_\_\_  
 Connecticut State Tax ID No. \_\_\_\_\_  
 Federal Taxpayer ID No. \_\_\_\_\_

**Person to be contacted with questions:**  
 Name/Title \_\_\_\_\_  
 Address \_\_\_\_\_  
 City/State/Zip \_\_\_\_\_  
 Telephone No. \_\_\_\_\_  
 Product manufactured \_\_\_\_\_  
 Facility location (street address, town and zip code) \_\_\_\_\_

**South Windsor  
 Assessor's  
 Use Only**

List # \_\_\_\_\_  
 Town Code \_\_\_\_\_  
 Tax District Name \_\_\_\_\_

- Read instructions on reverse before entering Total Cost for Codes #10, #13, #15a or #15b
- For each Code, Total Cost means the original cost (excluding sales tax) plus the cost of transportation and installation

**#10 - Machinery & equipment** Not Eligible For Exemption Under CGS §12-81(72) Or For Tax Relief Public Act 06-83

Year Ending	Total Cost	% Good	Depreciated Value
10-1-07		90%	
10-1-06		80%	
10-1-05		70%	
10-1-04		60%	
10-1-03		50%	
10-1-02		40%	
10-1-01		30%	
Prior Yrs		20%	
<b>Total</b>		<b>Total</b>	

**#13 - Newly acquired mfg. machinery & equipment** For Which CGS §12-81(72) Exemption Is Claimed On Form M-65 New Manufacturing Machinery & Equipment Exemption Application M-65 must also be filed to claim under this category.

Year Ending	Total Cost	% Good	Depreciated Value
10-1-07		90%	
10-1-06		80%	
10-1-05		70%	
10-1-04		60%	
10-1-03		50%	
<b>Total</b>		<b>Total</b>	

#10 \_\_\_\_\_  
 #13 \_\_\_\_\_

**#15 a - Manufacturing Machinery/Equipment** Eligible For Tax Relief Under Public Act 06-83

Year Ending	Total Cost	% Good	Depreciated Value
10-1-07			
Thru			
Year Ending	These years are claimed under Code #13		
10-1-03			
10-1-02		40%	
10-1-01		30%	
Prior Yrs		20%	
<b>Total</b>		<b>Total</b>	

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

Year Ending	Total Cost	% Good	Depreciated Value
10-1-07			
Thru			
Year Ending	These years are claimed under Code #13		
10-1-03			
10-1-02		20%	
Prior Yrs		20%	
<b>Total</b>		<b>Total</b>	

A \_\_\_\_\_  
 B \_\_\_\_\_  
 15 \_\_\_\_\_

15a and 15b Total

Complete if reporting company leases any Code #15 property from another entity and claims it for federal tax purposes. Enter data by category for property leased from each entity.

Year Ending	<u>Code #15 a</u> Total Net Value	<u>Code #15 b</u> Total Net Value	Name of Property Owner (Lessor)
10-1-03			
10-1-02			
Prior Yrs			
<b>Total</b>			

Complete if reporting company leases any Code #15 property to another entity. Enter data by category for property leased to each entity.

Year Ending	<u>Code #15 a</u> Total Net Value	<u>Code #15 b</u> Total Net Value	Name of Property User (Lessee)
10-1-03			
10-1-02			
Prior Yrs			
<b>Total</b>			

**AFFIDAVIT:**

I do hereby declare under penalty of false statement that the information reported above is true and complete to the best of my knowledge, remembrance and belief and that I have authorization from the above-named company to file this Supplemental Form to the Personal Property Declaration.

Print or type name of signer here: \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

The Affidavit on the last page of the Personal Property Declaration **MUST** also be signed and/or witnessed.