, Connecticut 2018 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			<u> </u>
1	of		at	
Business or proper	Business or property owners name Business Name (if applicable			Street location
With regards to s	said business or property I do so certify that or	า	Said business or property	was (indicate which one by circling):
		Date		
SOLD TO:			<u> </u>	
	Name		Address	
MOVED TO:				
	City/Town and State to where business or property w	as moved	Address	
TERMINATED:	Attach Bill of Sale or Letter of disso	lution to this form	and return it with this affi	davit to the Assessor's office
The sig	ner is made aware that the penalty for making	a false affidavit is	a \$500.00 fine or imprison	ment for one year or both.
J	, ,	•		•
Signature			int 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:

Thursday, November 1, 2018
Assessor's Office

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).
- 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.
- Pursuant to CGS 12-81(79) tangible personal property with an original value of not more than \$250 and over 10 years old is exempt. Detailed listings of such assets are reported on Page 4 Reconcile such assets on Page 6.

Penalty of 25% is Applied -

- When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
- When declarations are submitted after November 1 [See 1. under Filing Requirements] and an extension has **NOT** been granted (see Extensions) a 25% penalty is applied to the assessment. Returns mailed in must have a postmark (as

- defined in C.G.S. Sec 1-2a) of November 1 [See 1. under Filing Requirements.] or before.
- When an extension is granted (see Extensions) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the assessment.
- 4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery and the assessment as determined by the originally filed declaration.

Exemptions-

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

Signature Required -

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

Extension -

The Assessor may grant a filing extension *for good cause* (CGS §12-42 &12-81K). If a request for an extension is needed, you need to contact the Assessor in writing by the **required filing date** [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 2015, you bought a desk for \$800 and a chair for \$80. In October 2016 you buy a display rack for \$1000. You have a filing cabinet 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, trans- portation & installation	% Good	Depreciated Value			
10-1-18		95%				
10-1-17	1000	90%	900			
10-1-16		80%				
10-1-15	880	70%	620			
10-1-14		60%				
10-1-13		50%				
10-1-12		40%				
Prior Yrs	2000	30%	600			
Total	3880	Total	2120			

Assessor's Use Only

#16

2018 PERSONAL PROPERTY DECLARATION Commercial and financial information is not open to public inspection

Owner's Name:		Poquiros	sessment date O o I return date Nov e		
DBA:					
Location (street & number)					
BUSINESS DATA For businesses, occu	upations, professions, farmers, lessors Answe	er all questions 1 through 12, writing N/A on	lines that are not applic	cable.	
1. Direct questions	s concerning return to -	Location of accounting	records -		
Name					
Address					
City/State/Zip					
Phone / Fax ()	1 ()		/ <u>(</u>)		
E-mail					
3. Description of Business					
4. How many employees work in y	your facilities in this town only?				
5. Date your business began in th			<u></u>		
6. How many square feet does yo	ur firm occupy at your location(s) in the	his town?	Sq. ft. C	wn 🗌 Le	ase 🗌
	oration				
8. Type of business:	facturer Wholesale Service	☐ Profession ☐ Retail/Mercant	le Tradesman	Lesso	or
		IRS Business Activi			
				Yes	No
	of the property included in this declara		town		
for at least 3 months? If yes, id	lentify by specific months, code, cost	, and location(s).		Ц	
10. Are there any other business of If yes give name and mailing a	perations that are operating from you ddress.	ur address here in this town?			
If ves. complete Lessor's List	property that is leased or consigned t ing Report (below) on on October 1 st any borrowed, cons				
If yes, complete Lessee's List	ing Report (page 4)	signou, stored or remod property.			
	In order to avoid duplication of assessmenter conditional sales agreements must burner				
The matient is reported in presented to	Lessee #1	Lessee #2	Lesse	e #3	
Name of Lessee					
Lessee's address					
Physical location of equipment					
Full equipment description					
Is equipment self manufactured?	Yes □ No □	Yes □ No □	Yes□	No □	
Acquisition date					
Current commercial list price new					
Has this lease ever been purchased,	Yes □ No □	Yes □ No □	Yes □	No 🗆	
assumed or assigned?	163 140	103 110	103	140 🗀	
If yes, specify from whom					
Date of such purchase, etc. If original asset cost was changed by					
this transaction, give details.					
Type of lease	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital	Condition	nal Sale
Lease Term – Begin and end dates					
Monthly contract rent					
Monthly maintenance costs if included in monthly payment above					
Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor [Less	see 🗌

Owner's Name:				Requir	ed return date	November 1, 2018		
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, 2017? 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, 2017? 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.								
	, toquiota	Lease #1	Lease #2		L	ease #3		
Name of Lessor								
Lessor's address								
Phone Number								
Lease Number								
Item description / Model #								
Serial #								
Year of manufacture								
Capital Lease		Yes □ No □	Yes ☐ No ☐		Yes	es 🗌 No 🗌		
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 Aquisition Cost								
	12-81(79)	Orig Value ≤ \$250 Listing of assets purchased prior otion of Item	to 10/1/08 with a value <u><</u> \$25		Acquired	Acquisition Cost		
_				I				

Taxable Property Information

1) All data reported should be:

List or Account#:

- 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.
- Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- 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, 2017 is reported in the year ending October 1, 2018).
- 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.

Assessment date October 1, 2018

	ccount#:								date October 1, 2018
Owner's	Name:							Required return da	ate November 1, 2018
	or Vehicles Unregist	gistered	in anoth	er state	under CG	nufacturing machinery of S 12-81 (76) for exemp	otion	nent not eligible	Assessor's
Voor	VEHICLE 1	VEHI	CLE 2	VEHICLE 3	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	Use Only
Year Make					10-1-18	portation & installation	95%		
Model					10-1-16		90%		
VIN					10-1-17		80%		
Length					10-1-15		70%		
Weight					10-1-13		60%		
Purchase	\$				10-1-13		50%		
Date	*				10-1-12		40%		
					Prior Yrs		30%		#9
Value					Total		Total		#10
#11 – Hor	ses and Ponies				#12 – Cor	nmercial Fishing Appar	ratus		
,, , , , , , , , , , , , , , , , , , , ,	#1	#	‡2	#3	Year	Original cost, trans-	%		
Breed			_		Ending	portation & installation	Good	Depreciated Value	
Registere	d				10-1-18		95%		
Age					10-1-17		90%		
Sex					10-1-16		80%		
Quality					10-1-15		70%		
Breedi	ng				10-1-14		60%		
Show					10-1-13		50%		
Pleasu	ire				10-1-12		40%		
Racing	3				Prior Yrs		30%		#11
Value					Total		Total		#12
	nufacturing machiner 31(76) for exemption				#14 – Mol	oile Manufactured Hom	es if not	currently assessed as	
Year	Original cost, trans-	%	Donr	eciated Value		#1	#2	#3	
Ending	portation & installation	Good	Depie	cialed value	Year				
10-1-18		95%			Make				
10-1-17		90%			Model				
10-1-16		80%			ID Numbe	er			
10-1-15		70%			Length Width				
10-1-14 10-1-13		60% 50%			Bedrooms				
10-1-13		40%			Baths	,			
Prior Yrs		30%			24				#13
Total		Total			Value				#14
#16 - Furr	niture, fixtures and ed	nuipmen	t		L	1			,
Year	Original cost, trans-	%							
Ending	portation & installation	Good	Depre	eciated Value					
10-1-18		95%							
10-1-17		90%							
10-1-16		80%							
10-1-15		70%							
10-1-14		60%							
10-1-13		50%							
10-1-12		40%							
Prior Yrs		30%							#40
Total		Total							#16
1	m Machinery	1 1	1		#18 – Far		1	I	
Year	Original cost, transportation & installation	%	Depre	eciated Value	Year	Original cost, trans- portation & installation	%	Depreciated Value	
Endina 10-1-18	portation a motaliation	Good 95%			Endina 10-1-18	portation a metanation	Good 95%		
10-1-17		90%			10-1-17		90%		
10-1-17		80%			10-1-17		80%		
10-1-15		70%			10-1-15		70%		
10-1-14		60%			10-1-14		60%		
10-1-13		50%			10-1-13		50%		
10-1-12		40%			10-1-12		40%		1
Prior Yrs		30%			Prior Yrs		30%		#17
Total		Total			Total		Total		#18

2018 PERSONAL PROPERTY DECLARATION — SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:	•	Assessment da uired return date	Nove	ember 1, 2018
Owner's Name: DBA:	and do	his Personal Property Declaration must be signed and delivered or postmarked by Thursday, November 1, 2018 to:		
Mailing address:	_	Ass	essor	
	=			
City/State/Zip:	_			Assessor's
Location (street & number)				USE ONLY
Property Code and Description		Net Depreciated Value pages 5 & 6	Code	ASSESSMENTS
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, truck: tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors.	another state, or any		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, j Include air and water pollution control equipment.	gs, patterns, etc.).		#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animare 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 fisher (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	man in his business		#12	
#13 -Manufacturing machinery & equipment Manufacturing machinery and equipment used in m research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of in			#13	
factory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15) #14 Mobile Manufactured Homes if not currently assessed as real estate			#14	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing	ng moreantile trading		#14	
and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, ty copy machines, telephones (including mobile telephones), telephone answering machines, facsimile mach cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen	pewriters, calculators, nines, postage meters,		#16	
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, bale milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquetc.), 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., comput computer equipment, and any computer based equipment acting as a computer as defined under Section 1986, etc.). Bundled software is taxable and must be included.			#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. controllers, control frames, relays switching and processing equipment or other equipment deemed technothe Assessor.	#21b includes		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), undergro	ound mains, wires,			
turbines, etc., of gas, heating, or energy producing companies, telephone companies, water and water Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, 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 stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips supplies and maintenance supplies, etc.).			#23	
#24 – Other All Other Goods, Chattels and Effects Any other taxable personal property not previously does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, 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 you are claiming:				
☐ I – Mechanic's Tools - \$500 value ☐ M – Commercial Fishing Apparatus - \$500 value				
☐ I – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000 assessment per ani		equired return data		
All of the following exemptions require a separate application and/or certificate to be filed with J – Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate				
☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required a		r)		
☐ G & H — Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application in Figure 2.		equired annually		
U - Manufacturing Machinery & Equipment - Exemption claim required annually		· · · · · · · · · · · · · · · · · · ·		
Total Net Assessment				

List or Account#:		Assessment date October 1, 2018
Owner's Name:	Required return date November 1, 2018	
THIS FORM MUST BE	CLARATION OF PERSONAL PROPERTY SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY TY — IMPROPERLY SIGNED DECLARATIONS REQ	BE FILED WITH THE ASSESSOR.
AVOID I ENAL	COMPLETE SECTION A OR SECTION B	
completed according to the best	e under penalty of false statement that all of my knowledge, remembrance, and belion; and that I have not conveyed or ten	lief; that it is a true statement of all my
purpose of evading the laws rela §12-49.	ting to the assessment and collection of ta	xes as per Connecticut General Statutes
CHECK ONE OW	EEE PAGE TWO (2) FOR SIGNATURE REQUIR NER PARTNER	EEMENTS.
Signature CO	RPORATE OFFICER	Dated
	Signature/Title	
	Print or type name	
	oath that I have been duly appointed agent for the cient to file a proper declaration for him in accord wi	
Agent's Signature		Dated
	Agent's Signature /Title	
	Print or type agent's name AGENT SIGNATURE MUST BE WITNESS	SED
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 Co Court	ommissioner of Superior
	Court	
Phone Ext.	aration to the Assessor's Office at:	Check Off List: ☐ Read instructions on page 2
Hand deliver declaration to	Mail declaration to:	□ Complete appropriate sections Complete exemption applications
Assessor's Office	Assessor's Office	Sign & date as required on page 8 ☐ Make a copy for your records ☐ Return by November 1, 2018
Notes:		Return by November 1, 2010

This Personal Property Declaration must be signed above and delivered to the Assessor or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Thursday, November 1, 2018 - OR- a 25% Penalty as required by law shall be applied.