2021 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.

Street location dicate which one by circling)
dicate which one by circling
the Assessor's office
one year or both.
,

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:

Monday, November 1, 2021

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
- Horses, ponies and thoroughbreds b.
- 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.

Filina 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 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.

- When an extension is granted (see Extensions) and the 3. 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, 2021 (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						
		A	ssessor's			
How should the following be declared?	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		Use Only
	10-1-21		95%			
June 2020, you bought a desk for \$800 and a chair	10-1-20	1000	90%	900		
for \$200. You have a filing cabinet and printer that	10-1-19		80%			
you bought 10 years ago for \$2000 that is being used	10-1-18		70%			
in your business.	10-1-17		60%			
	10-1-16		50%			
	10-1-15		40%			
See the table to the right for the answer.	Prior Yrs	2000	30%	600		
	Total	3000	Total	1500	#16	1500

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

2021 PERSONAL PROPERTY DECLARATION Commercial and financial information is not open to public inspection

List or Account #: Owner's Name:			F	Ass Required	sessmer return o			-			
DBA:					toquiou	, otani t		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,	_0_1	
Location (street & nun	nber)										
BUSINESS DATA For bus		pations, professions, farme	rs, lessors Answ	ver all questions 1	through 12, writi	ing N/A on l	ines that a	re not app	plicable.		
	-	concerning return to		-	_ocation of ac	-					
Nome	·	j				5					
City/State/Zip											
Phone / Fax ())	/_()		()		1 ()			
E-mail					/			/			
3. Description of Busine										-	
4. How many employee	es work in y										
5. Date your business b	-										
6. How many square fe	0		location(s) in	this town?			 Sq. ft.		Own 🗆] Lea	ase 🗆
7. Type of ownership:						r-Describ					
8. Type of business:		acturer 🗌 Wholesal					-				
		_			_						
	_									′es	No
9. In the last 12 months		t the property included entify by specific mont				necticut t	own		,		
	: ii yoo, ide	shary by specific mont	113, 0000, 003	t, and location	(3).				l		
10. Are there any other	business or	perations that are ope	rating from yo	our address he	re in this town	?					
If yes give name and	d mailing ad	ldress.							[
				4	- t0						
11. Do you own tangible If yes, complete Les			or consigned	to others in th	is town?				ļ		
12. Did you have in you	r possessioi	n on October 1 st any b	orrowed, cor	signed, stored	or rented pro	perty?			·		
If yes, complete Les	see's Listi	ng Report (page 4)									
LESSOR'S LISTING RE		ardar to avoid duplication	of according	te related to load	and poreonal pr	oporty the f		must bo	complete	od by	
Lessors: (Please note that p	property unde	r conditional sales agree	ements must be	e reported by the	e lessor.) Comp	uterized fili	ngs are a	cceptable	e as long	j as al	I
information is reported in pre	scribed form	at. Lessee #	1	1	essee #2			1.000	ee #3		
Name of Lessee		Lessee #	1	LL	63366 #2			LC33	66 #3		
Lessee's address											
Physical location of equipme	ent										
Full equipment description											
Is equipment self-manufactur	red?	Yes □ No		Ve	s 🗆 No 🗔			Yes□	No 🗆		
Acquisition date	iou.			10							
Current commercial list price	new										
Has this lease ever been pur		Yes □ No		Vo				Vee 🗆		. <u></u>	
assumed or assigned?				T es	s 🗌 No 🗌] No 🗌		
If yes, specify from whom											
Date of such purchase, etc. If original asset cost was cha	angod by										
this transaction. give details.	inged by										
Type of lease		Operating Capital	Conditional Sale		Capital Condition	onal Sale		g 🛛 Capit	tal 🛛 Con	ditiona	I Sale
Lease Term – Begin and end	dates										
Monthly contract rent											
Monthly maintenance costs in monthly payment above	f included										
Is equipment declared on the		Yes 🗌 🖌 accor 🗔		Yes	_		Yes 🗌				_
or the Lessee's manufacturin exemption application?	ıg	No 🗌 Lessor 🗌	Lessee 🗌		ssor 🗌 Les	see 🗌	No 🗌	Lessor	·[] L	esse	e 🗌

List or	Account#:
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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, 2020? If
		the sector of the shall be a sector of the sector of the shall shall be shall be shall be shall be shall be shall be

	yes, enter	a description	of the property	/ and the date	e of disposition	in the space to	o the right.

- Did you acquire any of the leased items that were in your possession on October 1, 2020?
- L 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			
Phone Number			
Lease Number			
Item description / Model #			
Serial #			
Year of manufacture			
Capital Lease	Yes 🗌 No 🗌	Yes 🗌 No 🗌	Yes 🗌 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	Acquisition Cost					
DETAILED LISTING OF ASSETS ORIG VALUE < \$250 COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED									
	Pursuan	t to CGS 12-81(79) – Listing of assets purchased prior to 10/1/11 w	ith an original value ≤ \$2	250					
		Description of Item	Date Acquired	Acquisition Cost					

TAXABLE PROPERTY INFORMATION

- 1) All data reported should be:
 - 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.
- 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, 2020 is reported in the year ending October 1, 2021).
- 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.

Owner's Name:

	hicles Unregiste				ufacturing machine		nent not eligible	A
garaged in Cor	necticut but reg	1	1		S 12-81 (76) for exe	· · · · · ·		Assessor's
Year	VEHICLE 1	VEHICLE 2	VEHICLE 3	Year Ending	Original cost, trans- portation & installation		Depreciated Value	Use Only
Make				10-1-21	portation a motanati	95%	Depreciated value	
Model				10-1-21		90%		
VIN				10-1-19		80%		
Length				10-1-18		70%		
Weight				10-1-17		60%		
Purchase \$				10-1-16		50%		
Date				10-1-15		40%		
				Prior Yrs		30%		#9
Value				Total		Total		#10
#11 – Horses a	nd Ponies			#12 – Com	nmercial Fishing Ap	paratus		
	#1	#2	#3	Year	Original cost, trans-			
Breed				Ending	portation & installation		Depreciated Value	
Registered				10-1-21		95%		
Age				10-1-20		90%		
Sex				10-1-19		80%		
Quality				10-1-18		70%		
Breeding				10-1-17		60%		
Show				10-1-16		50%		
Pleasure			<u> </u>	10-1-15		40%		
Racing				Prior Yrs		30%		#11
Value				Total		Total		#12
10-1-21 10-1-20 10-1-19 10-1-18 10-1-17 10-1-16 10-1-15 Prior Yrs Total #16 - Furniture Year Orig	, fixtures and eq ginal cost, trans- tion & installation	95% 90% 80% 70% 60% 50% 40% 30% Total uipment %	eciated Value	Year Make Model ID Numbe Length Width Bedrooms Baths Value				#13 #14
Prior Yrs		30%						
Total		Total						#16
#17 – Farm Ma	achinery			#18 – Farr	n Tools			
Year Orig	ginal cost, trans- tion & installation	% Good Depr 95%	eciated Value	Year Ending 10-1-21	Original cost, transportation & installation		Depreciated Value	
10-1-20		90%		10-1-20		90%		
10-1-19		80%		10-1-19		80%		
10-1-18		70%		10-1-18		70%		
		60%		10-1-17		60%		
				1 1				
10-1-17 10-1-16		50%		10-1-16		50%		
10-1-17		50% 40% 30%		10-1-16 10-1-15 Prior Yrs		50% 40% 30%		#17

List or Account#:

Owner's Name:

Owner's	s Name:						Required return	date No	ovember 1, 2021
#19 – Me	chanics Tools			# 20 El	ectronic data processing	g equipm	nent		
Year	Original cost, trans-	%		In	accordance with Sec	ction 16	8 IRS Codes		
Ending	portation & installation	Good	Depreciated Value	- "	Computer				
10-1-21		95%		-	•	-		-	
10-1-20		90%		Year	Original cost, trans- portation & installation	% Cood	Depresisted Value		
10-1-19		80%		Ending	portation & installation	Good 95%	Depreciated Value	-	
<u>10-1-18</u> 10-1-17		70% 60%		<u>10-1-21</u> 10-1-20		95% 80%		-	
10-1-17		50%		10-1-20		60%		-	
10-1-15		40%		10-1-18		40%			
Prior Yrs		30%		Prior Yrs		20%		#19	
Total		Total		Total		Total		#20	-
logically a with #21a	1	eviously		advanced	ecommunication compai d–include previously cod	ed #21d			
Year Ending 10-1-21	Original cost, trans- portation & installation	% Good 95%	Depreciated Value	Year <u>Ending</u> 10-1-21	Original cost, trans- portation & installation	% Good 95%	Depreciated Value	_	
10-1-21		95%		10-1-21		95% 80%		1	
10-1-20		80%		10-1-20		60%		1	
10-1-18		70%		10-1-18		40%		1	
10-1-17		60%		Prior Yrs		20%		1	
10-1-16		50%		Total		Total			
10-1-15		40%			L				
Prior Yrs		30%		_					1
Total		Total			21a and 21b	Total		#21	
#22 – Ca	bles, conduits, pipes,	1	Renewables, etc.	# 23 - Ex	pensed Supplies				
Year	Original cost, trans-	%			age is the total amount e				
Ending	portation & installation	Good	Depreciated Value		1, 2020 divided by the nu ober 1, 2020.	umber o	f months in business		
<u>10-1-21</u> 10-1-20				Year				-	
10-1-20				Ending	Total Expended	# of Months	Average Monthly		
10-1-18				10-1-21				-	
10-1-17					L		ł		
10-1-16]					
10-1-15									
Prior Yrs									1
Total		Total		_				#22	
	here if a FERC or PU							#23	
#24a – O	ther Goods - including	leaseh	old improvements	#24b R	ental Entertainment Me	1	1		
Year	Original cost, trans-	%		Year	Original cost, trans-	%			
Ending	portation & installation	Good	Depreciated Value		portation & installation	Good	Depreciated Value		
10-1-21		95% 90%		<u> </u>		95% 80%			
<u>10-1-20</u> 10-1-19		90% 80%		<u> </u>		80% 60%			
10-1-19		70%		10-1-19		40%		11	
10-1-17		60%		Prior Yrs		20%		11	
10-1-16		50%		Total		Total		1	
10-1-15		40%			# of video tapes		# of DVD movies	1	
Prior Yrs		30%			# of music CD's		# of video games		
Total		Total			24a and 24b	Total		#24	
			RECONCILIATIO		A SSETS]	
	Assets	declare	d last October 1, 2020			_			
	•		e last October 1, 2020*	-		_			
			e last October 1, 2020	+		-			
As			& over 10 years old **	-		-			
	Assets decla	ared this	year October 1, 2021			-			
	Amount of e		ed equipment last year apitalization Threshold			-			
				*Compl	ete Detailed Listing of D	isposed	Assets –page 4		Page 6
					** Assets Orig Value ≤	\$250 -	page 4		
								I	

2021 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:	Re			October 1, 2021 ovember 1, 2021
Owner's Name:		ust be signed		
DBA:	narke , 2021			
Mailing address:		Assessor of To	wn	
	WI	ere property is lo	ocated	1
City/State/Zip: 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, p tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in an such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in	other state, or any		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, Include air and water pollution control equipment.	patterns, etc.).		#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal vare a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.	will be applied. If you		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherma (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	n in his business		#12	
#13 —Manufacturing machinery & equipment Manufacturing machinery and equipment used in manu research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of indus 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,				
and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typew copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machine cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen ec	#16			
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, o milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquact 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 computer equipment, and any computer based equipment acting as a computer as defined under Section 168 1986, etc.). Bundled software is taxable and must be included.			#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cab antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21 controllers, control frames, relays switching and processing equipment or other equipment deemed technologi the Assessor.	#21			
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground it turbines, Class I Renewables, etc., of gas, heating, or energy producing companies, telephone companies, w companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truc 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 l stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, m supplies and maintenance supplies, etc.).	nedical and dental		#23	
#24 – Other All Other Goods, Chattels and Effects Any other taxable personal property not previously me does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball game signs, billboards, coffee makers, water coolers, leasehold improvements and construction in progress	es, video games,		#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 – Farming Tools - \$500 value □ I – Horses/ponies \$1000 assessment per animal	I – Mechanic's 1	ools - \$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 th	a Accessor by the	equired return data		
G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption	,	•		
\Box I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annu		anda annually		
\Box J – Class I Renewable - Exemption Application required.	<i>j</i>			
□ J – Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate re	quired – provide co	ру		
U – Manufacturing Machinery & Equipment - Exemption claim required annually				
Total Net Assessment Assess				

List or Account#:	
Owner's Name:	

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			
completed according to the best personal property liable to taxati purpose of evading the laws relat §12-49. SE CHECK ONE	of my knowledge, remembrance, on; and that I have not conveye ing to the assessment and collect EE PAGE TWO (2) FOR SIGNATURE NER	t that all sections of this declaration have been and belief; that it is a true statement of all my d or temporarily disposed of any estate for the ion of taxes as per Connecticut General Statutes REQUIREMENTS. RTNER MBER Dated	
	Signature/Title		
	Print or type name		
Witness of agent's sworn statement	Agent's Signature /Title Print or type agent's name AGENT SIGNATURE MUST BE \	WITNESSED	
Subscribed and sworn to before me -		Dated	
Circle one: Assessor or s	staff member, Town Clerk, Justice of the Peace, N Court	Notary or Commissioner of Superior	
Phone Ext.	ration to the Assessor's Office at: Fax Mail declaration to:	Check Off List: Read instructions on page 2 Complete appropriate sections	
Phone Ext. land deliver declaration to	Fax	Read instructions on page 2 Complete appropriate sections Complete exemption applications	
	Fax Mail declaration to:	Read instructions on page 2 Complete appropriate sections Complete exemption applications Sign & date as required on page 8 Make a copy for your records	
Phone Ext. Hand deliver declaration to Assessor's Office	Fax Mail declaration to:	Read instructions on page 2 Complete appropriate sections Complete exemption applications Sign & date as required on page 8 Make a copy for your records	
Phone Ext. land deliver declaration to Assessor's Office	Fax Mail declaration to:	Read instructions on page 2 Complete appropriate sections Complete exemption applications Sign & date as required on page 8 Make a copy for your records	

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, 2021 -OR- a 25% Penalty as required by law shall be applied.