

July 17, 2025

To: Municipal Assessors  
Assessment Vendors  
Revaluation Companies

From: Martin L. Heft, Undersecretary

RE: **2025 Declaration of Personal Property -  
OPM Prescribed Forms and Recommended Depreciation Schedules**

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Pursuant to [Section 12-41](#) of the Connecticut General Statutes (CGS), the Office of Policy and Management (OPM) shall, in consultation with the Connecticut Association of Assessing Officers, prescribe a form for the annual Declaration of Personal Property (Declaration).

Failure on the Assessor to utilize or alter state prescribed forms may result in action pursuant to [Section 12-4](#) of the CGS. Failure on the taxpayer to utilize state prescribed forms should be treated in the same manner you administer their failure to file any other local or state forms.

The Declaration forms include the recommended depreciation schedules as outlined in [Section 12-63](#) of the CGS. Shall the municipality utilize depreciation schedules not recommended in [Section 12-63](#), a statement must be included in the top municipal header section of the Declaration and copies of each must be submitted to OPM. See "Allowable Modifications" section below for language.

Note that pursuant to [Section 12-42](#) of the CGS, when the first day of November is a Saturday or Sunday, the Declaration or extension request may be filed or postmarked the next business day following. Accordingly, all forms state **due Monday, November 3, 2025**.

The following Declaration forms have been prescribed:

- M-PPD-L Long Form
- M-PPD-S Short Form
- M-PPD-MV Motor Vehicle
- M-PPD-MVa Motor Vehicle Camper

A reminder that for assessment years commencing on or after October 1, 2024, any snowmobile, all-terrain vehicle or residential utility trailer, provided such property is exclusively for personal use is exempt pursuant to [Section 12-81 \(82\)](#) of the CGS.

### ALLOWABLE MODIFICATIONS:

No modifications or alterations to any part of the Declaration forms are permitted except for the following:

- Municipality may add municipal information in the specified sections only:
  - **M-PPD-L**
    - Page 1 – header labeled “SPACE RESERVED FOR MUNICIPALITY USE”
    - Page 8 – contact area labeled “SPACE RESERVED FOR MUNICIPALITY ADDRESS”
  - **M-PPD-S**
    - Page 1 – header labeled “SPACE RESERVED FOR MUNICIPALITY USE”
    - Page 1 – contact area labeled “SPACE RESERVED FOR MUNICIPALITY ADDRESS”
  - **M-PPD-MV**
    - Page 1 – header labeled “SPACE RESERVED FOR MUNICIPALITY USE”
  - **M-PPD-MVa**
    - Page 1 – header labeled “SPACE RESERVED FOR MUNICIPALITY USE”
- Shall the municipality utilize depreciation schedules not recommended in [Section 12-63](#) of the CGS, the following statement must be included in the municipal header section and copies of each Declaration must be submitted to OPM:
  - ***The (municipality name) has not adopted the use of state recommended depreciation schedules pursuant to Section 12-63 of the CT General Statutes.***

### LOCATION OF DECLARATION OF PERSONAL PROPERTY FORMS:

- [Municipal Official and Taxpayer Forms](#)

Declaration of  
Personal  
Property

[M-PPD-L](#) 

[M-PPD-S](#) 

[M-PPD-MV](#) 

[M-PPD-MVa](#) 

- [Personal Property – CAAO](#)
  - Various format versions of Long, Short, Motor Vehicle and Motor Vehicle Camper
  - Assessor and Department of Agriculture prescribed forms