

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.

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

Filing Requirements –

1. The Declaration of Personal Property 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 Declaration of Personal Property 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 older than 10 years and 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.

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.

3. 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.

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 Declaration of Personal Property, if granted, may not apply to all required exemption applications and may require a late filing fee. Check with the Assessor.

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.

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, 2024.**

The Assessor is authorized to audit declarations within three (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).

List or Account#: _____
Owner's Name: _____

Assessment date October 1, 2024
Required return date November 1, 2024

#19 – Mechanics Tools			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

#21a Telecommunication company equipment not technologically advanced –include previously coded #21c property with #21a			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

#22 – Cables, conduits, pipes, Class I Renewables, etc.			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24			
10-1-23			
10-1-22			
10-1-21			
10-1-20			
10-1-19			
10-1-18			
Prior Yrs			
Total		Total	
Check here if a FERC or PURA regulated utility ☐			

#24a – Other Goods - including leasehold improvements			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

# 20 -- Electronic data processing equipment			
In accordance with Section 168 IRS Codes Computers Only			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		80%	
10-1-22		60%	
10-1-21		40%	
Prior Yrs		20%	
Total		Total	

#21b Telecommunication company equipment technologically advanced–include previously coded #21d property with #21b			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		80%	
10-1-22		60%	
10-1-21		40%	
Prior Yrs		20%	
Total		Total	
21a and 21b Total			

# 23 - Expensed Supplies			
The average is the total amount expended on supplies since October 1, 2023 divided by the number of months in business since October 1, 2023.			
Year Ending	Total Expended	# of Months	Average Monthly
9-30-24			

#24b -- Rental Entertainment Medium			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		80%	
10-1-22		60%	
10-1-21		40%	
Prior Yrs		20%	
Total		Total	
# of video tapes		# of DVD movies	
# of music CD's		# of video games	
24a and 24b Total			

RECONCILIATION OF FIXED ASSETS

Assets declared last October 1, 2023	_____
Assets disposed of since last October 1, 2023*	- _____
Assets added since last October 1, 2023	+ _____
Assets originally valued ≤ \$250 & over 10 years old **	- _____
Assets declared this year October 1, 2024	_____
Amount of expensed equipment last year	_____
Capitalization Threshold	_____

*Complete Detailed Listing of Disposed Assets –page 4
** Assets Orig Value ≤ \$250 – page 4

2024 DECLARATION OF PERSONAL PROPERTY
Commercial and financial information is not open to public inspection

List or Account #: _____ Assessment date October 1, 2024
Owner's Name: _____ Required return date November 1, 2024
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 () / () () / ()

E-mail
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 _____
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** (below)

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

No

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LESSOR'S LISTING REPORT 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 ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
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 ☐ Conditional 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 ☐ No ☐ Lessor ☐ Lessee ☐	Yes ☐ No ☐ Lessor ☐ Lessee ☐	Yes ☐ No ☐ Lessor ☐ Lessee ☐

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

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Did you dispose of any leased items that were in your possession on October 1, 2023? If yes, enter a description of the property and the date of disposition in the space to the right.

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Did you acquire any of the leased items that were in your possession on October 1, 2023? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.

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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)				
Removal Date	Code #	Description of Item	Acquisition Date	Acquisition Cost

DETAILED LISTING OF ASSETS HAVING AN ORIGINAL VALUE LESS THAN \$250 (COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED)		
Pursuant to CGS 12-81(79) – Listing of assets purchased prior to 10/1/14 with an original value less than or equal to \$250		
Description of Item	Acquired Date	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. Do not include disposed assets.

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, 2023 are reported on the following year's Declaration).

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.

List or Account#:

Owner's Name:

Assessment date October 1, 2024

Required return date November 1, 2024

9 – Motor Vehicles Unregistered motor vehicles & vehicles garaged in Connecticut but registered in another state

Year	VEHICLE 1	VEHICLE 2	VEHICLE 3
Make			
Model			
VIN			
Length			
Weight			
Purchase \$			
Date			
Value			

#11 – Horses and Ponies

	#1	#2	#3
Breed			
Registered			
Age			
Sex			
Quality			
Breeding			
Show			
Pleasure			
Racing			
Value			

#13 – Manufacturing machinery & equipment eligible for exemption under CGS 12-81(76) – Must file exempt claim.

Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

#16 - Furniture, fixtures and equipment

Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

#17 – Farm Machinery

Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

#10 – Manufacturing machinery & equipment not eligible under CGS 12-81 (76) (MM&E) for exemption

Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

#12 – Commercial Fishing Apparatus

Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

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

	#1	#2	#3
Year			
Make			
Model			
ID Number			
Length			
Width			
Bedrooms			
Baths			
Value			

#18 – Farm Tools

Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	

Assessor's Use Only

9
#10

#11
#12

#13
#14

#16

#17
#18

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