

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)

- Lessee’s Listing Report (page 4).
- Disposal, Sale or Transfer of Property Report (page 5).
- Business Data (page 3).
- 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)

- Lessor’s Listing Report (pages 4).
- Business Data (page 3).
- 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 1st (CGS § 12-41).(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.
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 2 and an extension has **NOT** been granted (see Extensions below) a 25% penalty is applied to the assessment. Returns mailed in must have a postmark of November 2 or before.

3. When an extension is granted (see Extensions below) 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-

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, does not apply to all required exemption applications. 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). If a request for an extension is needed, you need to contact the Assessor in writing by **November 1**.

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 2022, you bought a desk for \$800 and a chair for \$200. You have a filing cabinet and printer that 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, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22	1000	90%	900
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs	2000	30%	600
Total	3000	Total	1500

Assessor’s Use Only

#16 | 1500

2023 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection

List or Account # _____

Assessment date October 1, 2023
Required return date November 1, 2023

Owner's Name _____

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 () / () () / ()

Email _____

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). Yes No

10. Are there any other business operations that are operating from your address here in this town? If yes, give name and mailing address. Yes No

11. Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete Lessor's Listing Report (page 4) Yes No

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

Notes: _____

LESSOR'S LISTING REPORT Lessor's Name _____

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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, specify from whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale
Lease Term – Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in monthly payment above			
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

LESSEE'S LISTING REPORT Lessor's Name _____

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, 2022? 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, 2022? 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			
Lease Number			
Item description / Model #			
Serial #			
Year of manufacture			
Capital Lease	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Lease Term – Beginning/End			
Monthly rent			
Acquisition Cost			
Year Included			

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

List or Account # _____

Owner's Name: _____

Assessment date October 1, 2023
 Required return date November 1, 2023

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

Pursuant to CGS 12-81(79) – Listing of assets purchased prior to 10/1/13 with an original value ≤ \$250

Description of Item	Date Acquired	Acquisition Cost

TAXABLE PROPERTY INFORMATION

- 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.
 - 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, 2022 is reported in the year ending October 1, 2023).
- Computerized filings are acceptable as long as all information is reported in prescribed format.
- Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

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

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

#11 – Horses and Ponies

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

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

Year	Make	Model	Identification Number	
Length	Width	Bedrooms	Baths	Value

#17 – Farm Machinery

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#18 – Farm Tools

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#19 – Mechanics Tools

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

Assessor's use only	
#9	
#11	
#14	
#17	
#18	
#19	

**Assessor's
Use Only**

#10 - Manufacturing machinery & equipment not eligible under CGS 12-81 (72) & (76) for exemption

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#13 - Manufacturing machinery & equipment eligible under CGS 12-81 (72) & (76) for exemption – also complete exemption claim

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#16 - Furniture, fixtures and equipment

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#16 b – Technologically Advanced Equipment Is equipment not covered under IRS Code 168 but does include medical testing equipment, point of sale equipment, copy machines, telephone systems, facsimile machines, postage machines, postage meters and any other similar type of equipment that is technologically advanced.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		80%	
10-1-21		60%	
10-1-20		40%	
Prior Yrs		20%	
Total		Total	

20 -- Electronic data processing equipment
In accordance with Section 168 IRS Codes Computers Only

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		80%	
10-1-21		60%	
10-1-20		40%	
Prior Yrs		20%	
Total		Total	

#21a – Telecommunication company equipment not technologically advanced—include previously coded #21c property with #21a

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

23 - Expensed Supplies The average is the total amount expended on supplies since October 1, 2022 divided by the number of months in business since October 1, 2022.

Year Ending	Total Expended	# of Months	Average Monthly
10-1-23			

#21b – Telecommunication company equipment technologically advanced—include previously coded #21d property with #21b

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		80%	
10-1-21		60%	
10-1-20		40%	
Prior Yrs		20%	
Total		Total	

#24a – Other Goods - including leasehold improvements

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

#24b -- Rental video tapes – Average # _____ of tapes on hand.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		80%	
10-1-21		60%	
10-1-20		40%	
Prior Yrs		20%	
Total		Total	

#22 – Cables, conduits, pipes, Class I Renewables, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-23			
10-1-22			
10-1-21			
10-1-20			
10-1-19			
10-1-18			
10-1-17			
Prior Yrs			
Total		Total	

24a and 24b Total

RECONCILIATION OF FIXED ASSETS
*Complete Detailed Listing of Disposed Assets –page 5

Assets declared 10/1/22	_____
Assets disposed since 10/1/22*	_____
Assets Orig Value ≤ \$250 prior 10/1/13**	_____
Assets added since 10/1/22	_____
Assets declared 10/1/23	_____
Expensed equipment last year	_____
Capitalization Threshold	_____

#10

#13

#16

#20

#23

#24

#22

2023 PERSONAL PROPERTY DECLARATION - SUMMARY SHEET

Commercial and financial information is not open to public inspection.

List or Account # _____

Assessment date October 1, 2023
Required return date November 1, 2023

Owner's Name _____

DBA: _____

Mailing address _____

City/State/Zip _____

Location (street, number, town) _____

This Personal Property Declaration must be signed and delivered by Tuesday, November 1, 2022 to The Assessor's Office, Town of Southbury, 501 Main Street South, Southbury, CT 06488

Property Code and Description	Net Depreciated Value pages 5 & 6	ASSESSOR'S USE ONLY	
		code	ASSESSMENTS
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.		#9	
#11 Horses And Ponies Describe your horses and ponies. A\$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.		#11	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.		#10	
#13 - Manufacturing machinery & equipment Manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products and eligible for exemption under CGS 12-81 (72) & (76). (Formerly property Codes 13 & 15)		#13	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculat cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.		#16	
#16b - Technologically Advanced Equipment is equipment not covered under IRS Code 168 but does include medical testing equipment, point of sale equipment, copy machines, telephone systems, facsimile machines, postage machines, postage meters and any other similar type of equipment that is technologically advanced.		#16b	
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.		#17	
#18 - Farming Tools Farm tools, (e.g., hoses, 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, printers, peripheral computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.		#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, computers, #21a includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21b includes controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced by the Assessor.		#21 a&b	
#22 - cables, conduits, pipes, poles, towers, underground mains, wires, turbines, Class I Renewables, etc. , of gas, heating, or energy producing companies, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well 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 business (e.g., stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).		#23	
#24 - Other All Other goods, chattels and Effects Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, video games, signs 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** – Farming Tools - \$500 value
 I – Horses/ponies \$1000 assessment per animal
 I – Mechanic's Tools - \$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 the Assessor by the required return date
- G & H** – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually
 I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annually
 J – **Class I Renewable - Exemption Application required.**
 J – Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy
 U – Manufacturing Machinery & Equipment - Exemption claim required annually

Total Net Assessment **Assessor's Final Assessment Total >**

