

Municipal Tax Services

TO:

Connecticut – Short Form 2014 Declaration of Personal Property

Who Should File : All owners of taxable personal property. If you no longer own the above noted business or personal property assessed in your name last year, you need only to complete the AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS below and return this declaration to the Assessor. If you do not, the Assessor must assume that you are still operating the business or still own and have failed to declare your taxable personal property.

Complete: Complete the entire declaration. Writing "Same as last year" is not acceptable. Do not forget the DETAILED LISTING OF DISPOSED ASSETS REPORT (page 2) and the LESSEE'S LISTING REPORT (page 4).

Signature Required: The owners shall sign the DECLARATION OF PERSONAL PROPERTY AFFIDAVIT (page 4). The owner's agent may sign the

declaration, in which case the declaration must be duly sworn to or notarized.

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 (or the Monday following if November 1 falls on Saturday or Sunday)

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) no later than:

Monday, November 3, 2014

Direct questions concerning declaration to the Assessor's Office:

Check Off List:

- Read instructions
- Complete appropriate sections
- Complete exemption applications
- Complete disposed asset report
- Corporations complete all of page 3
- Make a copy for your records
- Sign, date & witness as required on page 4
- Return by November 3, 2014

AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY

I _____ of _____ at _____
Business or property owners name Business Name (if applicable) Street location in «Town»

With regards to said business or property I do so certify that on _____ Said business or property was (indicate which one by circling):
Date

SOLD TO: _____
Name Address

MOVED TO: _____
City/Town and State to where business or property was moved Address

TERMINATED: Attach Bill of Sale or Letter of dissolution to this form and return it with this affidavit to the Assessor's office

The signer is made aware that the penalty for making a false affidavit is a \$500.00 fine or imprisonment for one year or both.

Signature

Print name

This form may NOT be used by utility companies, telecommunication companies, lessors, or persons claiming manufacturing machinery and equipment (Codes 10 or 13)

2014 PERSONAL PROPERTY DECLARATION – SHORT FORM
Commercial and financial information is not open to public inspection.

TAXABLE PROPERTY INFORMATION Give actual acquisition costs including any additional charges for transportation and installation by year for each type of property described.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Circle One #12 – Commercial Fishing Apparatus or #17 – Farm machinery				Circle One #18 – Farm Tools or #19 – Mechanics Tools				Assessor's Use Only		
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value			
10-1-14		95%		10-1-14		95%		#12		
10-1-13		90%		10-1-13		90%		#17		
10-1-12		80%		10-1-12		80%		#18		
10-1-11		70%		10-1-11		70%		#19		
10-1-10		60%		10-1-10		60%				
10-1-09		50%		10-1-09		50%				
10-1-08		40%		10-1-08		40%				
Prior Yrs		30%		Prior Yrs		30%				
Total		Total		Total		Total				
#16 – Furniture, fixtures and equipment				# 20 -- Electronic data processing equipment						
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value			
10-1-14		95%		10-1-14		95%		#16		
10-1-13		90%		10-1-13		80%		#20		
10-1-12		80%		10-1-12		60%				
10-1-11		70%		10-1-11		40%				
10-1-10		60%		Prior Yrs		20%				
10-1-09		50%		Total		Total				
10-1-08		40%		In accordance with Section 168 IRS Codes Computers Only						
Prior Yrs		30%								
Total		Total								
# 23 – Expensed supplies The average is the total amount expended on supplies since October 1, 2013 divided by the number of months in business since October 1, 2013				Year Ending	Total Expended	# of Mos.	Average Monthly			
				10-1-14				#23		
#24a – Other Goods - including leasehold improvements				#24b -- Rental Entertainment Medium						
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value			
10-1-14		95%		10-1-14		95%				
10-1-13		90%		10-1-13		80%				
10-1-12		80%		10-1-12		60%				
10-1-11		70%		10-1-11		40%				
10-1-10		60%		Prior Yrs		20%				
10-1-09		50%		Total		Total				
10-1-08		40%								
Prior Yrs		30%								
Total		Total								
				_____ # of video tapes		_____ # of DVD movies				
				_____ # of music CD's		_____ # of video games				
				24a and 24b Total						
								#24		

Detailed Listing of Disposed Assets Report- If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete the following. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY INFORMATION

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

2014 PERSONAL PROPERTY DECLARATION – SHORT FORM SUMMARY SHEET

Commercial and financial information is not open to public inspection

Assessment date October 1, 2014
Required return date November 3, 2014

List or Account # _____

Owner's Name _____

Address _____ DBA _____

City/State/Zip _____

Phone / Fax _____ / _____ Street location of personal property _____

E-mail _____ Description of business: _____

Type of ownership: Corporation Partnership LLC Sole Proprietor Other-Describe _____

Type of business: Manufacturer Wholesale Service Profession Retail/Mercantile Tradesman Other _____

IRS Business Activity Code _____ Square footage _____ No. of Employees _____

#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.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date	Value

#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.

Breed	Age	Registered	Sex	Quality: Breeding/Show/Pleasure/Racing	Value

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

Year	Make	Model	Identification No.	Length	Width	Bedrooms	Baths	Value

Property Code and Description

Property Code and Description	Net Depreciated Value From page 2	ASSESSOR'S USE ONLY
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.		#12
#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, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.		#16
#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
#23 - Average Supplies The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, 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 other than realty etc.).		#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 animal

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date

- J – Water Pollution or Air Pollution control equipment – Connecticut DEP certificate required – provide copy
- I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annually
- G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually

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

LESSEE'S LISTING REPORT Lessee'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.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

- Yes No Did you dispose of any leased items that were in your possession on October 1, 2013? 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, 2013? 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			

DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

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

Section A

OWNER I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance, and belief; that it is a true statement of all my personal property liable to taxation; and that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes as per Connecticut General Statutes §12-49.

CHECK ONE OWNER PARTNER
 CORPORATE OFFICER MEMBER

Signature _____

Dated _____

Signature/Title

Print or type name

Section B

AGENT I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed herein and that I have full authority and knowledge sufficient to file a proper declaration for him in accord with the provisions of §12-50 C.G.S.

Agent's Signature _____

Dated _____

Agent's Signature /Title

Print or type agent's name

AGENT SIGNATURE MUST BE WITNESSED

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 Commissioner of Superior Court

The Personal Property Declaration must be signed above and delivered to the Assessor or postmarked (as defined in C.G.S. Sec. 1-2a) by Monday, November 3, 2014 – a 25% Penalty required for failure to file as required.