



**ASSESSOR'S OFFICE**  
 City Hall Building  
 235 Grand Street  
 Court Yard Level  
 Waterbury, CT 06702

TO:

**2011**

**2011**

## 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.

<b>AFFIDAVIT OF BUSINESS CLOSING OR MOVE OR SALE OF BUSINESS OR PROPERTY</b>		
I _____	of _____	at _____
<small>Business or property owners name</small>	<small>Business Name (if applicable)</small>	<small>Street location in «Town»</small>
With regards to said business or property I do so certify that on _____ Said business or property was (indicate which one by circling):		
	<small>Date</small>	
<b>SOLD TO:</b>	_____	_____
	<small>Name</small>	<small>Address</small>
<b>Moved TO:</b>	_____	_____
	<small>City/Town and State to where business or property was moved</small>	<small>Address</small>
<b>TERMINATED:</b>	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.		
_____	_____	_____
<small>Signature</small>		<small>Print name</small>

**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 no later than:

**Tuesday, November 1, 2011**

**QUESTIONS AND DELIVERY —**

Direct questions concerning declaration to the Assessor's Office at:

PHONE  
 (203) 574-6826  
 (203) 574-6821

HAND DELIVER DECLARATION TO:  
 City of Waterbury  
 City Hall-Assessor's Office  
 235 Grand Street  
 Court Yard Level  
 Waterbury, CT 06702

MAIL DECLARATION TO:  
 City of Waterbury  
 City Hall-Assessor's Office  
 235 Grand Street  
 Court Yard Level  
 Waterbury, CT 06702

**Check Off List:**

- Read instructions on page 2
- Complete appropriate sections
- Complete exemption applications
- Sign & date as required on page 8
- Make a copy for your records
- Return by November 1, 2011

## INSTRUCTIONS

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 1 (CGS §12-41).
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. To declare manufacturing machinery and equipment or biotechnology machinery and equipment you must complete the **Supplemental Form for Manufacturing & Biotechnology Machinery & Equipment Only**. This form is part of the personal property declaration.

### 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 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 1 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 M-65 [new manufacturing machinery and equipment exemption application] and the **Supplemental Form for Manufacturing & Biotechnology Machinery & Equipment Only** has been inserted in the middle with some declarations.)
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 2006, you bought a desk for \$300 and a chair for \$80. In October 2006 you buy a display rack for \$400. You have a filing cabinet you bought 10 years ago for \$100 that is being used in your business. A friend gave you a used bookcase, in February 2009, which you believe, is worth \$50.

See the table to the right for the answer.

#16 - Furniture, fixtures and equipment			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11	0	95%	0
10-1-10	0	90%	0
10-1-09	50	80%	40
10-1-08	0	70%	0
10-1-07	400	60%	240
10-1-06	380	50%	190
10-1-05		40%	
Prior Yrs	100	30%	30
Total	930	Total	500

**Assessor's  
Use Only**

#16

# 2011 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection.

List or Account #: \_\_\_\_\_

Assessment date October 1, 2011

Owner's Name: \_\_\_\_\_

Required return date November 1, 2011

DBA: \_\_\_\_\_

Location (street & number) \_\_\_\_\_

Email Address: \_\_\_\_\_

## 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 ( ) / ( ) ( ) / ( )

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.

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)

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

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** 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.

- Yes  No  Did you dispose of any leased items that were in your possession on October 1, 2010? 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, 2010? 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			

**2011 GRAND LIST  
MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM  
Town / City of Waterbury**

This exemption claim form must accompany the Personal Property Declaration filed annually in order to receive the exemption provided under C.G.S. §12-81(72) or 12-81(76). For purposes of Public Act 11-61, the following definitions are applicable.

**Manufacturing means:** Manufacturing, processing or fabricating, each of which is further defined in C.G.S. §12-81(72); research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; measuring or testing or metal finishing; or the production of motion pictures, video and sound recordings.

**Biotechnology means:** The application of technologies, including recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products.

This form must be **filed on or before November 1**, annually, with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(72) or 12-81(76), as amended, for *manufacturing machinery* and equipment and installed in a manufacturing facility . Annual application for this property tax exemption is required. **This form is to be filed in the town in which the machinery and equipment is installed**

<b>Manufacturer Information:</b> (Lessor: provide Lessee information)		<b>Lessor Information:</b>	
Name		Name	
Business Address		Business Address	
City/State/Zip		City/State/Zip	
<b>Person to be contacted if there are any questions:</b>		<b>Required Identification Numbers</b>	
Name		Connecticut State Tax ID No.	
Tittle		Federal Taxpayer ID No.	
Address		<b>Benefits and Exempt Status Questions</b>	
Phone/Fax	/	Are you currently receiving benefits under CGS. §12-81 (60) OR (70) <i>Distressed Municipality Program</i> ?	Yes or No
E-mail		Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes?	
<b>Property Location</b> (Number, street, and town where machinery and equipment is installed.)		If no, on whose books are these assets depreciated?	
<b>Check which description best applies and complete the detail description below:</b>			
<b>1</b> <input type="checkbox"/> manufacturing, processing or fabricating	<b>2</b> <input type="checkbox"/> measuring or testing	<b>3</b> <input type="checkbox"/> metal finishing	
<b>4</b> <input type="checkbox"/> the significant overhauling or rebuilding of other products on a factory basis	<b>5</b> <input type="checkbox"/> used in the production of motion pictures, video and sound recordings		<b>6</b> <input type="checkbox"/> used in connection with biotechnology
<b>7</b> <input type="checkbox"/> research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	<b>8</b> <input type="checkbox"/> the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use		<b>9</b> <input type="checkbox"/> used in connection with recycling, as defined in C.G.S. §22a-260, if acquired and installed <b>on or after</b> July 1, 2006
Described the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:			

**INSTRUCTIONS**

**IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.**

**Code # 10:**

**Machinery and equipment not eligible for exemption under C.G.S. §12-81(72) or 12-81(76).** Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life. (air/water pollution control equipment does not meet the predominant use criteria for exemption under C.G.S. §12-81(72) or 12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70). **Claim on Personal Property Declaration ONLY.**

**Code # 13:**

**Machinery and equipment, acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling** (as defined in C.G.S. §22a-260). The owner or lessee of such machinery and equipment must claim it on a federal income tax return as **five-year property or seven-year property**. To obtain an exemption under C.G.S. §12-81(72), the owner or lessee who claims such property on a federal income tax return must file the exemption application. (All property previously defined as Code 13, Code 15a and Code 15b are now combined under Code 13).

**Complete this form in its entirety, including the itemized listing of manufacturing machinery and equipment by year of acquisition.**

<b>#13 – Newly acquired mfg. machinery &amp; equipment <u>Eligible</u> For CGS §12-81(72) Exemption</b>					
<b>Year Ending</b>	<b>Original Cost Transportation &amp; Installation</b>	<b>% Value</b>	<b>Net Depreciated Value</b>	<b>Assessor's Approved Total Cost</b>	<b>Assessor's Approved Depreciated Value</b>
10-1-2011		95%			
10-1-2010		90%			
10-1-2009		80%			
10-1-2008		70%			
10-1-2007		60%			
10-1-2006		50%			
10-1-2005		40%			
Prior Yrs		30%			
		<b>Total</b>			

I hereby certify that I am eligible for the property tax exemption provided under C.G.S. §12-81(72). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Secretary of the Office of Policy and Management, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I also understand that the State of Connecticut and the municipality in which such machinery and equipment is installed have a security interest in said property as set forth in said §12-81(72). I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. *I request that the cost information submitted herein be kept confidential.*

\_\_\_\_\_  
Signature \_\_\_\_\_ Date

\_\_\_\_\_  
Print or type name of signer and title

**Failure to file this form in the manner and form, and within the time limit prescribed, shall constitute a waiver of the right to such exemption for the assessment year, unless an extension of time is allowed under the provisions of C.G.S. §12-81k and upon payment of the late filing fee.**





List or Account#: \_\_\_\_\_

Assessment date October 1, 2011  
 Required return date November 1, 2011

Owner's Name: \_\_\_\_\_

**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.

**DETAILED LISTING OF DISPOSED ASSETS** COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Date Removed	Code #	Description of Item	Date Acquired	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.
- 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, 2010 is reported in the year ending October 1, 2011).
- 3) Computerized filings are acceptable as long as all information is reported in prescribed format.

# 9 – Motor Vehicles Unregistered motor vehicles and vehicles garaged in Connecticut but registered in another state									
Year	Make	Model	Identification Number	Length	Weight	Purchase \$	Date	Value	

#11 – Horses and Ponies						
Breed	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	

#12 – Commercial Fishing Apparatus			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

#17 – Farm Machinery			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

#18 – Farm Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

#19 – Mechanics Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

Assessor's Use Only	
# 9	
#11	
#14	
#12	
#17	
#18	
#19	

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

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
<b>Total</b>		<b>Total</b>	

#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
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
<b>Total</b>		<b>Total</b>	

#10 \_\_\_\_\_  
#13 \_\_\_\_\_

#16 - Furniture, fixtures and equipment

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
<b>Total</b>		<b>Total</b>	

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

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		80%	
10-1-09		60%	
10-1-08		40%	
Prior Yrs		20%	
<b>Total</b>		<b>Total</b>	

#20 \_\_\_\_\_  
#16 \_\_\_\_\_

#21 Telecommunication equipment owned by telecommunication companies that is both technologically advanced and not technologically advanced should be detailed on the **Telecommunication Company Form**. This form provides for the reduced percentage required by 2011 Public Act 00171 for companies previously approved for taxation under CGS § 12-80a. If the Telecommunication Company Form is needed and has not been included with this declaration, contact the Assessor for a copy. Based on 2010PA-00171 the Telecommunication Company Form will be required for the grand list years 2010, 2011 and 2012. Thereafter reporting will be included within this declaration.

If Code 21 was used by other than telecommunication companies for reporting of communication equipment and telephone systems in prior years, that type of equipment should be reported under Code 16 – Furniture, fixtures and equipment.

# 23 - Expensed Supplies The average is the total amount expended on supplies since October 1, 2010 divided by the number of months in business since October 1, 2010.

Year Ending	Total Expended	# of Months	Average Monthly
10-1-11			

#23 \_\_\_\_\_

#24a – Other Goods - including leasehold improvements

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
<b>Total</b>		<b>Total</b>	

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

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		80%	
10-1-09		60%	
10-1-08		40%	
Prior Yrs		20%	
<b>Total</b>		<b>Total</b>	

24a and 24b Total

#24 \_\_\_\_\_

#22 – Cables, conduits, pipes, etc

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11			
10-1-10			
10-1-09			
10-1-08			
10-1-07			
10-1-06			
10-1-05			
Prior Yrs			
<b>Total</b>		<b>Total</b>	

**RECONCILIATION OF FIXED ASSETS**

\*Complete Detailed Listing of Disposed Assets –page 5

Assets declared 10/1/10 \_\_\_\_\_  
 \* Assets disposed since 10/1/10 \_\_\_\_\_  
 Assets added since 10/1/10 \_\_\_\_\_  
 Assets declared 10/1/11 \_\_\_\_\_  
 Expensed equipment last year \_\_\_\_\_  
 Capitalization Threshold \_\_\_\_\_

#22 \_\_\_\_\_

Check here if a DPU regulated utility \_\_\_\_\_

# 2011 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

List or Account #: \_\_\_\_\_

Assessment date October 1, 2011

Required return date November 1, 2011

Owner's Name: \_\_\_\_\_

**This Personal Property Declaration must be signed and delivered or postmarked by Tuesday, November 1, 2011 to The Assessor's Office of the town in which the property is located.**

DBA: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Location (street & number) \_\_\_\_\_

**Property Code and Description**

Net Depreciated Value pages 5 & 6

**ASSESSOR'S USE ONLY ASSESSMENTS**

Property Code and Description	Net Depreciated Value pages 5 & 6	Code	ASSESSMENTS
<b>#9 Motor Vehicles</b> 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.		<b>#9</b>	
<b>#11 Horses And Ponies</b> 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.		<b>#11</b>	
<b>#14 Mobile Manufactured Homes</b> if not currently assessed as real estate		<b>#14</b>	
<b>#10 - Machinery &amp; Equipment</b> Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.		<b>#10</b>	
<b>#12 - Commercial Fishing Apparatus</b> 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.		<b>#12</b>	
<b>#13 -Manufacturing machinery &amp; equipment</b> 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)		<b>#13</b>	
<b>#16 - Furniture &amp; Fixtures</b> 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.		<b>#16</b>	
<b>#17 - Farm Machinery</b> 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.		<b>#17</b>	
<b>#18 - Farming Tools</b> Farm tools, (e.g., hoses, rakes, pitch forks, shovels, hoses, brooms, etc.).		<b>#18</b>	
<b>#19 - Mechanics Tools</b> Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).		<b>#19</b>	
<b>#20 - Electronic Data Processing Equipment</b> 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.		<b>#20</b>	
<b>#21 - Telecommunications Equipment</b> See instructions Code 21 on page 6.. 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. #21c and #21d are for companies that previously filed under CGS 12-80a.		<b>#21</b>	
<b>#22 - Cables, conduits, pipes, poles, towers</b> (if not currently assessed as real estate), <b>underground mains, wires, turbines, etc.</b> , 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).		<b>#22</b>	
<b>#23 - Expensed Supplies</b> 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.).		<b>#23</b>	
<b>#24 - Other All Other Goods, Chattels and Effects</b> 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, <b>leasehold improvements</b> .)		<b>#24</b>	
<b>Total Assessment – all codes #9 through #24</b>	<b>Subtotal &gt;</b>		
<b>#25 - Penalty</b> for failure to file as required by statute – 25% of assessment		<b>#25</b>	
<b>Exemption</b> - Check box adjacent to the exemption you are claiming:			
<input type="checkbox"/> <b>I</b> – Mechanic's Tools - \$500 value <input type="checkbox"/> <b>M</b> – Commercial Fishing Apparatus - \$500 value			
<input type="checkbox"/> <b>I</b> – Farming Tools - \$500 value <input type="checkbox"/> <b>I</b> – 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			
<input type="checkbox"/> <b>J</b> – Water Pollution or Air Pollution control equipment – Connecticut DEP certificate required – provide copy			
<input type="checkbox"/> <b>I</b> – Farm Machinery \$100,000 value - Exemption application M-28 required annually <b>BY OCTOBER 31<sup>st</sup></b>			
<input type="checkbox"/> <b>G &amp; H</b> – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually			
<input type="checkbox"/> <b>U</b> – Manufacturing Machinery & Equipment - Exemption claim required annually (Previously Exemptions N & R)			
<b>Total Net Assessment</b>			<b>Assessor's Final Assessment Total &gt;</b>

