

We do not accept emailed or faxed declarations.

M-PPD-L State of CT OPM

### 2024 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 still own and are operating the business and have failed to declare your taxable personal property.

	AFFIDAVIT OF BUSINESS T	ERMINATION OR MOVE O	R SALE OF BUSINESS OR PROPERTY
1	of		at
Business or property	owners name	Business Name (if applicable)	Street location
With regards to sa	d business or property I do so ce	rtify that on	Said business or property was (Please ⊠ appropriate box):
	* * * *	Date	
☐ SOLD TO:			
	Name		Address
☐ MOVED TO:	20		
	City/Town and State to where busines	s or property was moved	Address
☐ TERMINATED:	Attach Bill of Sale or Le	tter of Dissolution to this form	and return it with this affidavit to the Assessor's office
The sign	ner is made aware that the penal	y for making a false affidavit is	a \$500.00 fine or imprisonment for one year or both.
Signature	<u> </u>		rint name

**Penalty for late filing** – The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this Town no later than Friday, November 1, 2024 to avoid a 25% Penalty for failure to file.

Deadline to File: Friday, November 1, 2024

#### 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
  - Horses, ponies and thoroughbreds
  - 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)
  - Business Data (page 3).
  - Lessee's Listing Report (page 4).
  - Disposal, Sale or Transfer of Property Report (page 4).
  - 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)
  - Business Data (page 3).
  - Lessor's Listing Report (page 3).
  - Disposal, Sale or Transfer of Property Report (page 4).
  - Taxable Property Information (pages 5-7).
  - Sign the Declaration of Personal Property Affidavit on page 8.

#### 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).
- Declarations filed with "same as last year" are INSUFFICIENT and shall be considered an incomplete declaration.
- 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.

#### 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 [See 1. under Filing Requirements] and an extension has NOT been

- 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.
- 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.

### **Exemptions-**

- 1. On page 7, check the box adjacent to the exemption you are claiming.
- 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.
- 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.

#### Signature Required -

- The owners shall sign the declaration (page 8).
- The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
- 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.

#### Audit -

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).

**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 2023, 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 - Fur	niture, fixtures and equip	pment		Assessor's
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	Use Only
10-1-24		95%		
10-1-23	1000	90%	900	
10-1-22		80%	ı	
10-1-21		70%		
10-1-20		60%		
10-1-19		50%		
10-1-18		40%		
Prior Yrs	2000	30%	600	
Total	3000	Total	1500	#16 1500

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

List or Account #: Owner's Name:			ssessment date Octo d return date Noverr	•	
DD4:			d return date Noveir	bei i,	2024
Location (street & number)	,				
,	pations, professions, farmers, lessors Answe	er all questions 1 through 12, writing N/A on	lines that are not applicable		
	s concerning return to -	2. Location of accounting			
Name	, concoming rotative to		, , , , , , , , , , , , , , , , , , , ,		
Address					
City/State/Zip					
Phone / Fax ( )		( )	11		***************************************
E-mail	• • • • • • • • • • • • • • • • • • • •			-	
3. Description of Business		***************************************			
How many employees work in y	your facilities in this town only?				
5. Date your business began in th	t. t				
	ur firm occupy at your location(s) in t	this town?	Saft Own	ı ∐ Le	ase
	oration				
• • • • •	facturer 🔲 Wholesale 🔲 Service			Lesso	ır
		IRS Business Activ		LCSSU	,,
_ Other		NO DUSRIESS ACTIV	nty Gode	Yes	No
	of the property included in this declar		t town		
for at least 3 months? If yes, id	lentify by specific months, code, cost	t, and location(s).			Ш
10. Are there any other business of lf yes, give name and mailing a	perations that are operating from young dress.	ur address here in this town?			
11. Do you own tangible personal	property that is leased or consigned	to others in this town?			
	on on October 1st any borrowed, con-	signed, stored or rented property?			
If yes, complete Lessee's List	ing Report (page 4)			Ш	
LESSOR'S LISTING REPORT IN	order to avoid duplication of assessment	te related to leased personal property. th	e following must be comp	lated h	
	er conditional sales agreements must be				
	Lessee #1	Lessee #2	Lessee #3	j	
Name of Lessee					
Lessee's address					
Physical location of equipment			***************************************	······································	
Full equipment description					
s 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		
f 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 ☐C	onditiona	al Sale
Lease Term – Begin and end dates					
Monthly contract rent					
Monthly maintenance costs if included n monthly payment above					
s equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐	Lesse	е 🗌

List or Account#:						Assessment da	ate October 1, 2024
Owner's Name:				7- <sup>11</sup> -1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	Requi	red return date	November 1, 2024
				Approximately and the second			1615
property not owned b herein prescribed, sh possession and must	y you but in your all result in the p be reported incl	Pursuant to Connecticut General Stat possession as of the assessment dat resumption of ownership and subsequudes (but is not limited to) dumpsters,	te must be ient tax liat gas/propai	included on this form. Fo pility plus penalties. Pro ne tanks, vending mach	ailure to perty yo	declare, in the for u do not lease tha	m and manner as t may be in your
Yes No Did you o	dispose of any te er a description o	ased items that were in your possession of the property and the date of dispositi	on on Octo ion in the s	pace to the right.			
Did you	acquire any of the	e leased items that were in your possessor, item(s) and date(s) acquired in	ession on C the space	October 1, 2023? to the right.			
	st of any of the e le 'Acquisition Co		tere else o	n this declaration? If ye	es, note y		
		Lease #1		Lease #2		L.	ease #3
Name of Lessor				***************************************			
Lessor's address							
Phone Number							***************************************
Lease Number							
Item description / Model #							
Serial #							
Year of manufacture							
Capital Lease		Yes No No	<del></del>	Yes No No		Yes	□ No □
Lease Term – Beginning/End							
Monthly rent							
Acquisition Cost							
Year Included							
Disposal, sale or trans of Disposed Assets R complete this declarate	sfer of property – eport And Recon tion. You must, I BUSINESS Four	ER OF PROPERTY REPORT If you disposed of, sold or transferred ciliation Of Fixed Assets on page 6. It towever, return to the Assessor this displication in this return. DO NOT INCLUDE DELISTING OF DISPOSED ASSI	If you no lost eclaration a DISPOSAL ETS (col	nger own the business along with the complete S IN TAXABLE PROPE	noted on AFFIDA ERTY RE	the cover sheet y VIT OF BUSINESS O PORTING SECTI	ou do not need to LOSING OR MOVE OF
					.,,,,		
And approach a contract contra	WITHOUT CONTRACT CONTRACTOR STREET	TS HAVING AN ORIGINAL VA	SERVICE AND PROPERTY OF THE PR	an your drawers with a second service of the filter of the filter of the William Second Committee of the filter of	entrance equipment executed to our	N. W. Committee Co. L. Commercial and Department of Co. L.	
Pursuar	nt to CGS 12-8	1(79) – Listing of assets purchase	d prior to	10/1/14 with an origi		·	
		Description of Item			Aco	quired Date	Acquisition Cost
							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
<b>T</b>							
transportat described. on the forn b) Include all	d should be: uisition costs ind ion and installat These costs, le will determine assets that may ged to expense	DN  cluding any additional charges for ion by year for each type of property iss the standard depreciation as should the net depreciated value.  have been fully depreciated, writter but are still owned. Do not include	y own 3) n 4)	Reports are to be filed Acquisitions between year. (i.e. acquisition following year's Decla Computerized filings a reported in prescribed Do not include dispos year's reporting with t	October made October pration). are accel format. ed assert	2 and Decembe ctober 30, 2023 a ptable as long as ts. Disposals are	r 31 apply to the new re reported on the

10-1-19

10-1-18

Prior Yrs

Total

50% 40%

30%

Total

10-1-19

10-1-18

Prior Yrs

Total

50%

40%

30%

Total

#17

#18

List or A	Account#;						Assessme	ent date October 1, 20	24
Owner's	s Name:						Required return	date November 1, 20	24
#19 Me	chanics Tools			# 20 El	ectronic data processing	g equipn	nent	] [	
Year	Original cost, installation	%	Depreciated Value		accordance with Sec				
Ending	& transportation	Good	Depreciated Value	↓   <b>"</b>	Computer		o into Codes		
10-1-24 10-1-23		95% 90%		Vace	I	%		-	
10-1-23		80%		Year Ending	Original cost, installation & transportation	Good	Depreciated Value		
10-1-21		70%		10-1-24		95%		]	
10-1-20		60%		10-1-23		80%		]	
10-1-19		50%		10-1-22		60%		- 1	
10-1-18 Prior Yrs		40%		10-1-21		40%		-	
Total		30% Total		Prior Yrs Total		20% Total		#19 #20	
	communication comp		linment not techno-	<u> </u>	ecommunication compa		ment technologically	1	
logically a with #21a	idvanced –include pre	eviously		advanced	d-include previously cod	led #21c	property with #21b	***************************************	
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	Year Ending	Original cost, installation & transportation	% Good	Depreciated Value		
10-1-24	a vansportation	95%	<i>j</i>	10-1-24	or transportation	95%		1	
10-1-23		90%	,	10-1-23		80%		1	
10-1-22		80%		10-1-22		60%		1 1	
10-1-21		70%		10-1-21		40%		]	
10-1-20		60%		Prior Yrs		20%			
10-1-19		50%		Total		Total		-	
10-1-18		40%		<del>-</del>				1	
Prior Yrs		30%		-	24 24	Tatat		1 404 1	
Total		Total		1	21a and 21b	Total		] #21	
1	bles, conduits, pipes,	l	Renewables, etc.	1 1	pensed Supplies				
Year Ending	Original cost, Installation & transportation	%   Good	Depreciated Value		age is the total amount on the new state of the new state				}
10-1-24	<u> </u>	0000			lober 1, 2023.	umber 0	monnis in posiness		
10-1-23				Year	Total Expended	# of	A 4846-		
10-1-22				Ending	Total Expended	Months	Average Monthly		
10-1-21				9-30-24		]			
10-1-20									
10-1-19					4				
10-1-18 Prior Yrs									
Total		Total						#22	
	here if a FERC or PU		ulated utility					#23	
	ther Goods - including			#24h R	Rental Entertainment Me	dium		, <del>, , , , , , , , , , , , , , , , , , </del>	
Year	Original cost, installation	, 1020011   %		Year	Original cost, installation	1 %			
Ending	& transportation	Good	Depreciated Value	Ending	& transportation	Good	Depreciated Value		
10-1-24		95%		10-1-24		95%			
10-1-23		90%		10-1-23		80%		-	
10-1-22		80%		10-1-22		60%		- 1	
10-1-21 10-1-20		70% 60%		10-1-21 Prior Yrs		40% 20%		-	
10-1-19	,	50%		- Total		Total		1	
10-1-18		40%			# of video tapes	, 10.0.	# of DVD movies	1	
Prior Yrs		30%			# of music CD's		# of video games		
Total		Total			24a and 24b	Total		#24	
			RECONCILIATIO	N OF FIXED	Assets				
			d last October 1, 2023						
	•		last October 1, 2023*			-			
			e last October 1, 2023	+		-			
As			& over 10 years old ** year October 1, 2024	•		=			
	MODELS DECIS	aca ans	year October 1, 2024			-			
	Amount of e	expense	d equipment last year			_			
			pitalization Threshold			-			
				*Comp	lete Detailed Listing of D	Disposed	Assets -page 4	Page	e 6
					** Assets Orig Value ≤	\$250	page 4		

## 2024 DECLARATION OF PERSONAL PROPERTY — SUMMARY SHEET Commercial and financial information is not open to public inspection.

_ist or Account#:	R			October 1, 2024 ovember 1, 2024
Owner's Name:	nis Declaration	of Personal Prop	erty n	nust be signed,
OWIEC 5 NATILE.	and d	lelivered or postr	narke	d by
DBA:	Fric	lay, November 1, Assessor of To		to
Mailing address:	wł	Assessor of To ere property is l		I
City/State/Zip:			·	
Location (street & number)			ļ	Assessor's Use Only
Property Code and Description		Net Depreciated Value pages 5 & 6	Code	ASSESSMENTS
#9 - Motor Vehicles UNREGISTERED motor vehicles (e.g. motor homes, tent or truck campers, travel traile utility trailers, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Co registered in another state. Snowmobiles, ATV's, or residential utility trailers used exclusively for personal use reported, CGS 12-81 (82)., eff. 10.1.2024	nnecticut but		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, j Include air and water pollution control equipment.	oattems, etc.).		#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal ware a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.	ill be applied. If you		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherman (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	in the business		#12	
#13 -Manufacturing machinery & equipment Manufacturing machinery and equipment used in manuf research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrated factory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)			#13	
#14 Mobile Manufactured Homes if not currently assessed as real estate			#14	
#16 - Furniture & Fixtures Fumiture, fixtures and equipment of all commercial, industrial, manufacturing, rand all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewrit copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equ	lers, calculators, , postage meters,		#16	
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, brush hogs, hay bines, hay rakes, balers, omilking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculately, used in the operation of a farm.	corn choppers,	X	#17	
#18 - Farming Tools Farm tools (e.g., hoes, 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, computer equipment, and any computer-based equipment acting as a computer as defined under Section 168 1986, etc.). Bundled software is taxable and must be included.			#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cable antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21t controllers, control frames, relays switching and processing equipment or other equipment deemed technologic the Assessor.	includes		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground turbines, Class I Renewables, Cylinder and other Tanks of gas, heating, or energy producing companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, granks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of stations).	oanies, telephone asoline holding		#22	
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of b stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, me supplies and maintenance supplies, etc.).			#23	
#24 – Other All Other Goods, Chattels and Effects Any other taxable personal property not previously mer does not appear to fit into any of the other categories. (e.g., video tapes, vending machines, pinball games, vid billboards, coffee makers, water coolers, leasehold improvements and construction in progress (CIP).			#24	
Total Net Depreciated and 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		ı
G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption a				
☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annual				
☐ J – Class I Renewable - Exemption Application M-44 required.	-			
J - Water Pollution or Air Pollution control equipment - Connecticut DEEP certificate req	uired – provide co	DDV		
U - Manufacturing Machinery & Equipment Claim Form - Exemption claim required annu		1.4		
		essment Total >		
			I	

List or Account#:	
Owner's Name:	

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

completed ac personal prop	Avoid Penalty – IMPROPERLY SIGNED DECLARATIONS REC COMPLETE SECTION A OR SECTION I  O HEREBY declare under penalty of false statement that all cording to the best of my knowledge, remembrance, and be perty liable to taxation; and that I have not conveyed or tem	i sections of this declaration have been dief; that it is a true statement of all my apprarily disposed of any estate for the
•	rading the laws relating to the assessment and collection of ta  SEE PAGE TWO (2) FOR SIGNATURE REQUIR  K ONE OWNER PARTNER  CORPORATE OFFICER MEMBER	
	Signature/Title  Print or type name	
	EREBY declare under oath that I have been duly appointed agent for the ty and knowledge sufficient to file a proper declaration for him in accord	
Signature	Agent's Signature /Title	Dated
	Print or type agent's name	
Vitness of agent's Subscribed and sw		Dated
<u>=</u> '	oncerning this declaration, contact the Assessor's Office s located.	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, 2024
r questions c ere property i	· · · · · · · · · · · · · · · · · · ·	<ul> <li>□ Read instructions on page 2</li> <li>□ Complete appropriate sections</li> <li>□ Complete exemption applications</li> <li>□ Sign &amp; date as required on page 8</li> <li>□ Make a copy for your records</li> </ul>