# Groton , Connecticut
# 2020 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.

***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

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

**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 & as referenced in Sec. 12-41(d)) no later than:

**Monday, November 2, 2020**

# 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 )
   - 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 Personal Property Declaration 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 Personal Property Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).
3. Declarations filed with "same as last year" **are INSUFFICIENT** and shall be considered an incomplete declaration.
4. Pursuant to CGS 12-81(79) tangible personal property 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 Cost ≤ $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.
3. When an extension is granted (see Extensions) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the assessment.
4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery and the assessment as determined by the originally filed declaration.

**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, may not apply to all required exemption applications and may require a late filing fee. 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 &12-81K). If a request for an extension is needed, you need to ***request the filing extension in writing on or before November 2, 2020 (PA 19-200).***

**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 2019, 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, trans-portation & installation | % Good | Depreciated Value |
| 10-1-20 | | 95% | |
| 10-1-19 | 1000 | 90% | 900 |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | 2000 | 30% | 600 |
| Total | 3000 | Total | 1500 |

**Assessor's Use Only**

| | |
|---|---|
| #16 | 1500 |

# 2020 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection

List or Account #: _____ Assessment date October 1, 2020

Owner's Name: _____ Required return date November 2, 2020

DBA: _____

Location (street & number) _____

**BUSINESS DATA** For businesses, occupations, professions, farmers, lessors *Answer all questions 1 through 12, writing N/A on lines that are not applicable.*

| | **1.** Direct questions concerning return to - | **2.** Location of accounting records - |
|---|---|---|
| Name | | |
| Address | | |
| City/State/Zip | | |
| Phone / Fax | ( ) / ( ) | ( ) / ( ) |
| E-mail | | |

**3.** Description of Business _____

**4.** How many employees work in your facilities in this town only? _____

**5.** Date your business began in this town? _____

**6.** How many square feet does your firm occupy at your location(s) in this town? _____ Sq. ft. Own ☐ Lease ☐

**7.** Type of ownership: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole proprietor ☐ Other-Describe _____

**8.** Type of business: ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Professional ☐ Retail/Mercantile ☐ Tradesman ☐ Lessor ☐ Other-Describe _____ IRS Business Activity Code _____

| | Yes | No |
|---|---|---|
| **9.** In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost, and location(s). | ☐ | ☐ |
| **10.** Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address. | ☐ | ☐ |
| **11.** Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete **Lessor's Listing Report** *(below)* | ☐ | ☐ |
| **12.** Did you have in your possession on October 1st any borrowed, consigned, stored or rented property? If yes, complete **Lessee's Listing Report** *(page 4)* | ☐ | ☐ |

**LESSOR'S LISTING REPORT** In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: (Please note that property under conditional sales agreements **must** be reported by the lessor.) Computerized filings are acceptable as long as all information is reported in prescribed format.

| | Lessee #1 | Lessee #2 | Lessee #3 |
|---|---|---|---|
| Name of Lessee | | | |
| Lessee's address | | | |
| Physical location of equipment | | | |
| Full equipment description | | | |
| Is equipment self-manufactured? | Yes ☐ No ☐ | Yes ☐ No ☐ | Yes ☐ No ☐ |
| Acquisition date | | | |
| Current commercial list price new | | | |
| Has this lease ever been purchased, assumed or assigned? | Yes ☐ No ☐ | Yes ☐ No ☐ | Yes ☐ No ☐ |
| If yes, specify from whom | | | |
| Date of such purchase, etc. | | | |
| If original asset cost was changed by this transaction, give details. | | | |
| Type of lease | ☐Operating ☐Capital ☐Conditional Sale | ☐Operating ☐Capital ☐Conditional Sale | ☐Operating ☐Capital ☐Conditional Sale |
| Lease Term – Begin and end dates | | | |
| Monthly contract rent | | | |
| Monthly maintenance costs if included in monthly payment above | | | |
| Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application? | Yes ☐ No ☐ Lessor ☐ Lessee ☐ | Yes ☐ No ☐ Lessor ☐ Lessee ☐ | Yes ☐ No ☐ Lessor ☐ Lessee ☐ |

List or Account#: _____ Assessment date October 1, 2020

Owner's Name: _____ Required return date November 2, 2020

## LESSEE'S LISTING REPORT

Pursuant to Connecticut General Statutes §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

| Yes | No | |
|---|---|---|
| ☐ | ☐ | Did you dispose of any leased items that were in your possession on October 1, 2019? 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, 2019? 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 | | | |
| Phone Number | | | |
| Lease Number | | | |
| Item description / Model # | | | |
| Serial # | | | |
| Year of manufacture | | | |
| Capital Lease | Yes ☐ No ☐ | Yes ☐ No ☐ | Yes ☐ No ☐ |
| Lease Term – Beginning/End | | | |
| Monthly rent | | | |
| Acquisition Cost | | | |
| Year Included | | | |

## DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT

Disposal, sale or transfer of property – If you disposed of, sold or transferred a portion of the property included in last year's filing, complete the Detailed Listing Of Disposed Assets Report And Reconciliation Of Fixed Assets on page 6. If you no longer own the business noted on the cover sheet you do not need to complete this declaration. You must, however, return to the Assessor this declaration along with the complete AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS found in this return. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY REPORTING SECTION.

### DETAILED LISTING OF DISPOSED ASSETS

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

| Date Removed | Code # | Description of Item | Date Acquired | Acquisition Cost |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

### DETAILED LISTING OF ASSETS ORIG COST ≤ $250

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

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

| 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. Do not include disposed assets.
2) Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2019 is reported in the year ending October 1, 2020).
3) Computerized filings are acceptable as long as all information is reported in prescribed format.
4) Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

List or Account#: _____ Assessment date October 1, 2020

Owner's Name: _____ Required return date November 2, 2020

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

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

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

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

***Assessor's Use Only***

| | |
|---|---|
| # 9 | |
| #10 | |

#11 – Horses and Ponies

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

#12 – Commercial Fishing Apparatus

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| | |
|---|---|
| #11 | |
| #12 | |

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

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

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

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

| | |
|---|---|
| #13 | |
| #14 | |

#16 - Furniture, fixtures and equipment

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| | |
|---|---|
| #16 | |

#17 – Farm Machinery

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#18 – Farm Tools

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| | |
|---|---|
| #17 | |
| #18 | |

List or Account#: _____ Assessment date October 1, 2020

Owner's Name: _____ Required return date November 2, 2020

#19 – Mechanics Tools

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| 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 |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 80% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

#19 _____

#20 _____

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

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

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

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 80% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

21a and 21b Total

#21 _____

#22 – Cables, conduits, pipes, etc

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | | |
| 10-1-19 | | | |
| 10-1-18 | | | |
| 10-1-17 | | | |
| 10-1-16 | | | |
| 10-1-15 | | | |
| 10-1-14 | | | |
| Prior Yrs | | | |
| Total | | Total | |

Check here if a PURA ☐ or FERC ☐ regulated utility

# 23 - Expensed Supplies

The average is the total amount expended on supplies since October 1, 2019 divided by the number of months in business since October 1, 2019.

| Year Ending | Total Expended | # of Months | Average Monthly |
|---|---|---|---|
| 10-1-20 | | | |

#22 _____

#23 _____

#24a – Other Goods - including leasehold improvements

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 90% | |
| 10-1-18 | | 80% | |
| 10-1-17 | | 70% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 50% | |
| 10-1-14 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#24b -- Rental Entertainment Medium

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-20 | | 95% | |
| 10-1-19 | | 80% | |
| 10-1-18 | | 60% | |
| 10-1-17 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

_____ # of video tapes _____ # of DVD movies

_____ # of music CD's _____ # of video games

24a and 24b Total

#24 _____

## RECONCILIATION OF FIXED ASSETS

Assets declared last October 1, 2019 _____

Assets disposed of since last October 1, 2019 - _____

Assets added since last October 1, 2019 + _____

Assets originally Cost ≤ $250 & over 10 years old ** - _____

Assets declared this year October 1, 2020 _____

Amount of expensed equipment last year _____

Capitalization Threshold _____

*Complete Detailed Listing of Disposed Assets –page 4

** Assets Orig Cost ≤ $250 – page 4

# 2020 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

Assessment date October 1, 2020
Required return date November 2, 2020

List or Account#: _____

Owner's Name: _____

DBA: _____

Mailing address: _____

City/State/Zip: _____

**This Personal Property Declaration must be signed and delivered or postmarked by Monday, November 2, 2020 to Assessor of Groton, CT where property is located**

Location (street & number) _____

| ***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** | |
| **#10 - Machinery & Equipment** Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment. | | **#10** | |
| **#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** | |
| **#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** | |
| **#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 (76). (Formerly property Codes 13 & 15) | | **#13** | |
| **#14 Mobile Manufactured Homes** if not currently assessed as real estate | | **#14** | |
| **#16 - Furniture & Fixtures** Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations 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., 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, 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, and 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** | |
| **#22 - Cables, conduits, pipes, poles, towers** (if not currently assessed as real estate)**, underground mains, wires, turbines, 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, 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**. | | **#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 | | | |
| ☐ **K** – Municipal Leased ☐ **K**– Assets Orig. Cost ≤ $250 & over 10 years old | | | |
| 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 DEEP 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 | | | |
| ☐ **U –** Manufacturing Machinery & Equipment - Exemption claim required annually | | | |
| **Total Net Assessment** **Assessor's Final Assessment Total >** | | | |

List or Account#: _____ Assessment date October 1, 2020

Owner's Name: _____ Required return date November 2, 2020

## 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.

SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS.

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

**Direct questions concerning declaration to the Assessor's Office where property is 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 2, 2020**

**Notes:**

**This Personal Property Declaration must be signed above and delivered to the Groton, CT Assessor or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Monday, November 2, 2020 – a 25% Penalty required for failure to file as required.**