

Town of Griswold



Assessor's Office
28 Main Street
Jewett City, CT 06351
Phone: (860) 376-7060 x 2105
Fax (860) 376-7070



2018 Connecticut Declaration of Personal Property

Filing Requirement – This declaration must be filed with the Griswold Tax Assessor. 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:

Thursday, November 1, 2018

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. Manufacturing machinery and equipment or biotechnology machinery and equipment eligible for exemption under CGS 12-81 (72) & (76) were previously declared under Codes 13 & 15. Those items are declared under Code 13 for all years.

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 contact the Assessor in writing by the **required filing date** [See 1. under Filing Requirements].

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 2016, you bought a desk for \$300 and a chair for \$80. In October 2017 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 2018, 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 |
| 10-1-18 | 50 | 95% | 48 |
| 10-1-17 | 400 | 90% | 360 |
| 10-1-16 | 380 | 80% | 304 |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-12 | | 50% | |
| 10-1-11 | | 40% | |
| Prior Yrs | 100 | 30% | 30 |
| Total | 930 | Total | 742 |

**Assessor's
Use Only**

#16

2018 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection

List or Account #: _____
 Owner's Name: _____
 DBA: _____
 Location (street & number) _____

Assessment date October 1, 2018
 Required return date November 1, 2018

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 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? Yes No
 If yes give name and mailing address.

11. Do you own tangible personal property that is leased or consigned to others in this town? Yes No
 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? Yes No
 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 <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 the Lessor's or the Lessee's 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"/> |

**Assessor's
Use Only**

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 |
|-------------|--|--------|-------------------|
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

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 |
|-------------|--|--------|-------------------|
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 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 |
|-------------|--|--------|-------------------|
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 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 |
|-------------|--|--------|-------------------|
| 10-1-17 | | 95% | |
| 10-1-16 | | 90% | |
| 10-1-15 | | 80% | |
| 10-1-14 | | 70% | |
| 10-1-13 | | 60% | |
| 10-1-12 | | 50% | |
| 10-1-11 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#17 – Farm Machinery

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#16 | _____
#17 | _____

#17 – Farm Machinery

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#18 – Farm Tools

| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
|-------------|--|--------|-------------------|
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#17 | _____
#18 | _____

List or Account#: _____

Owner's Name: _____

| #19 - Mechanics Tools | | | |
|-----------------------|--|--------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 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 |
| 10-1-18 | | 95% | |
| 10-1-17 | | 80% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 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 |
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 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 |
| 10-1-18 | | 95% | |
| 10-1-17 | | 80% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 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 |
| 10-1-18 | | | |
| 10-1-17 | | | |
| 10-1-16 | | | |
| 10-1-15 | | | |
| 10-1-14 | | | |
| 10-1-13 | | | |
| 10-1-12 | | | |
| Prior Yrs | | | |
| Total | | Total | |

Check here if a DPUC regulated utility

| # 23 - Expensed Supplies | | | |
|---|----------------|-------------|-----------------|
| The average is the total amount expended on supplies since October 1, 2017 divided by the number of months in business since October 1, 2017. | | | |
| Year Ending | Total Expended | # of Months | Average Monthly |
| 10-1-18 | | | |

#22 | _____
#23 | _____

| #24a - Other Goods - including leasehold improvements | | | |
|---|--|--------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-18 | | 95% | |
| 10-1-17 | | 90% | |
| 10-1-16 | | 80% | |
| 10-1-15 | | 70% | |
| 10-1-14 | | 60% | |
| 10-1-13 | | 50% | |
| 10-1-12 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| #24b -- Rental Entertainment Medium | | | |
|-------------------------------------|--|--------|-------------------|
| Year Ending | Original cost, transportation & installation | % Good | Depreciated Value |
| 10-1-18 | | 95% | |
| 10-1-17 | | 80% | |
| 10-1-16 | | 60% | |
| 10-1-15 | | 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

*Complete Detailed Listing of Disposed Assets -page 4

Assets declared 10/1/17 _____

* Assets disposed since 10/1/17 _____

Assets added since 10/1/17 _____

Assets declared 10/1/18 _____

Expensed equipment last year _____

Capitalization Threshold _____

2018 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

Assessment date October 1, 2018
Required return date November 1, 2018

List or Account#: _____
 Owner's Name: _____
 DBA: _____
 Mailing address: _____
 City/State/Zip: _____

**This Personal Property Declaration must be signed
and delivered or postmarked by
Wednesday, November 1, 2018 to
Griswold Tax Assessor
where property is located**

| 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

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 >**

