

Town of Redding
Assessor's Office
P.O. Box 1028
Redding, CT 06875-1028

Return Service Requested
POSTAL PATRON:

Redding, Connecticut
2017 Declaration of Personal Property – Short Form

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

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

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

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

Extension: The Assessor may grant a filing extension *for good cause* (CGS §12-42). If a request for an extension is needed, you need to contact the Assessor in writing by November 1 (or the Monday following if November 1 falls on Saturday or Sunday)

Penalty for late filing – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked (as defined in C.G.S. Sec. 1-2a) no later than:

Wednesday, November 1, 2017

Redding Assessor's Office

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

Phone 203– 938-2626

Fax 203– 938-5002

Hand deliver declaration to

Mail declaration to:

Town of Redding

Town of Redding

Assessor's Office

Assessor's Office

100 Hill Rd.

P.O. Box 1028

Redding, CT

Redding, CT 06875-1028

Check Off List:

- Read instructions
- Complete appropriate sections
- Complete exemption applications
- Complete disposed asset report
- Corporations complete all of page 3
- Make a copy for your records
- Sign, date & witness as required on page 4
- Return by November 1, 2017

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

I, _____ of _____ at _____
Business or property owners name Business Name (if applicable) Street location in Redding

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

SOLD TO:

Name _____ Address _____

Moved TO:

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

TERMINATED:

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

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

Signature

Print name

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

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 2015, you bought a desk for \$300 and a chair for \$80. In October 2015 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 2017, 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
10-1-17	50	95%	48
10-1-16	400	90%	360
10-1-15	380	80%	304
10-1-14		70%	
10-1-13		60%	
10-1-12		50%	
10-1-11		40%	
Prior Yrs	100	30%	30
Total	930	Total	742

**Assessor's
Use Only**

#16

2017 PERSONAL PROPERTY DECLARATION – SHORT FORM SUMMARY SHEET

Commercial and financial information is not open to public inspection

Assessment date **October 1, 2017**
Required return date **November 1, 2017**

List or Account # _____

Owner's Name _____

Address _____ DBA _____

City/State/Zip _____

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

E-mail _____ Description of business: _____

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

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

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

#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.

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

#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.

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

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

Year	Make	Model	Identification No.	Length	Width	Bedrooms	Baths	Value

Property Code and Description	Net Depreciated Value From page 2
#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.	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.	
#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.	
#18 - Farming Tools Farm tools (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).	
#19 - Mechanics Tools Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).	
#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.	
#23 - Average Supplies The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).	
#24 - Other All Other Goods, Chattels and Effects Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements (other than realty etc.).	
Total Assessment – all codes #9 through #24	Subtotal >
#25 - Penalty for failure to file as required by statute – 25% of assessment	

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Total Assessment – all codes #9 through #24	Subtotal >
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Exemption - Check box adjacent to the exemption you are claiming:

I - Mechanic's Tools - \$500 value M - Commercial Fishing Apparatus - \$500 value

I - Farming Tools - \$500 value I - Horses/ponies \$1000 assessment per animal

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

J - Water Pollution or Air Pollution control equipment – Connecticut DEP certificate required – provide copy

I - Farm Machinery \$100,000 value - Exemption application M-28 required annually

G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually

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

ASSESSOR'S USE ONLY	
Code	ASSESSMENTS
#9	
#9	
#9	
#11	
#11	
#11	
#14	
#12	
#16	
#17	
#18	
#19	
#20	
#23	
#24	
#25	

LESSEE'S LISTING REPORT Lessee's Name _____

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

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

- Yes No Did you dispose of any leased items that were in your possession on October 1, 2016? 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, 2016? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.
- Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row.

	Lease #1	Lease #2	Lease #3
Name of Lessor			
Lessor's address			
Lease Number			
Item description / Model #			
Serial #			
Year of manufacture			
Capital Lease	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Lease Term - Beginning/End			
Monthly rent			
Acquisition Cost			
Year Included			

DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.

AVOID PENALTY - IMPROPERLY SIGNED DECLARATIONS REQUIRE A 25% PENALTY

COMPLETE SECTION A OR SECTION B

Section A

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

- CHECK ONE OWNER PARTNER
 CORPORATE OFFICER MEMBER

Signature _____

Dated _____

Signature/Title _____

Print or type name _____

Section B

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

Agent's Signature _____

Dated _____

Agent's Signature /Title _____

Print or type agent's name _____

AGENT SIGNATURE MUST BE WITNESSED

Witness of agent's sworn statement

Subscribed and sworn to before me - _____

Dated _____

Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

The Personal Property Declaration must be signed above and delivered to the Assessor or postmarked (as defined in C.G.S. Sec. 1-2a) by Wednesday, November 1, 2017 -OR- a 25% Penalty as required by law shall be applied.