

Town of East Hartford, CT  
Assessor's Office

OCTOBER 1, 2009  
Declaration of Personal Property

**IMPORTANT TAX NOTICE**

**This Declaration is due by [November 2, 2009](#).**

**If no declaration is filed, the assessor shall fill out a declaration including all property which the assessor has reason to believe is owned by the person for whom such declaration is prepared, from the best information they can obtain, and add thereto twenty-five per cent (25%) penalty of such assessment.**

**If the business was CLOSED, SOLD or MOVED, please see page 4.**

Direct questions concerning this Declaration to the Assessor's office: 860-291-7260

Hand deliver or mail the Declaration by [November 2, 2009](#) to:

Town of East Hartford  
Assessor's Office  
740 Main Street  
East Hartford, CT 06108

## INSTRUCTIONS

Not all sections are applicable to everyone. Read the following and complete all relevant sections of this Declaration.

### Who Should File?

All persons conducting business, farmers, owners of unregistered motor vehicle(s) and **non-Connecticut** registered motor vehicle(s) and owners of horse(s).

### What Should Be Declared?

All personal property used in the conduct of the business. See below for specifics.

### How to Declare:

All persons conducting business must complete **BUSINESS DATA** page 4 and then:

1. **Owners of:**
  - a. **Non-Connecticut registered motor vehicles** complete #9.
  - b. **Unregistered motor vehicles** complete #9.
  - c. **Horses, ponies and thoroughbreds** complete #11.
  - d. **Mobile manufactured home:** not assessed as real estate, complete #14.
  - e. **Businesses, occupations, farmers, and professionals** complete:
    - Taxable Property Information, pages 5 and 6.
    - **Lessee's Report**, if you have any leased, borrowed, consigned, stored or rented equipment, in your possession, complete page 8.
    - **Lessor's Report**, if you have leased, consigned, loaned, or rented equipment to another, complete page 8.
    - Detail Listing of Disposed Assets, page 7.
2. **Lessors** complete:
  - Taxable Property Information, pages 5 and 6.
  - Lessor's Report, page 8.

**LESSORS NOTE:** Your contractual arrangement (i.e., conditional sale contract) with the lessee does not negate your statutory obligation to declare your leased property to the Assessor.

### Filing Requirements:

1. The Personal Property Declaration must be filed annually on or before November 3<sup>rd</sup> (CGS §12-41), post marked per CGS §12-42.
2. **All Declarations must be signed and sworn to on page 3.**

### Taxable Property Information:

1. Commercial and cost information is **not** open to public inspection.
2. All data reported should be:
  - a. Actual acquisition costs including any additional charges for transportation and installation. 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.
3. 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 November 13, 2006 is reported in the year ending October 1, 2007).
4. Computerized filings are acceptable as long as all information is reported in the prescribed format.
5. **NOTE:** In each table on pages 5 and 6, there are examples of what items should be declared in each table.

### Disposal/Sale or Transfer of Property:

1. If you disposed of or transferred a portion of the property included in last year's filing, complete the Reconciliation of Fixed Assets and the Detailed Listing of Disposed Assets on page 7.
2. If you no longer own the business, or have moved out of East Hartford, you do not need to complete this declaration. You **must however** provide information related to the new location, or new owner and/or the date the business ceased. Complete the **BUSINESS CLOSING, MOVE, OR SALE OF BUSINESS** section on page 4. Otherwise, the Assessor must assume that you still own taxable personal property and have failed to declare it.

### Penalty Of 25% is Applied:

1. When a declaration is not timely filed or a declaration is not signed and sworn to, a 25% penalty is applied to the total assessment.
2. When declarations are submitted after November 3 and an extension has not been granted (see Extensions below), a 25% penalty is applied to the total assessment. Mailed declarations must have a U.S. postmark (as defined in CGS §1-2a) of **November 2** or before.
3. When an extension is granted (see Extensions below) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the total 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.
5. Declarations filed with "same as last year" are **INSUFFICIENT** and shall be considered an incomplete declaration subject to a 25% penalty.
6. A Personal Property Declaration not filed will result in a value determined by the Assessor, plus a 25% penalty will be applied to the total assessment.

### Exemptions:

1. Some exemptions require an additional application in order to receive that exemption. Request the form from the Assessor's Office and file same. New manufacturers contact Assessor's Office.
2. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor's Office.

### Signature Requirements:

1. The owner(s) must sign the declaration on page 3.
2. The owner's agent may sign the declaration. However, the declaration must then be duly sworn to and notarized.
3. Corporate officers signing for their corporations must have the returns properly sworn to and notarized; or provide the Assessor with a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the declaration and dates office held.

### Extension:

The Assessor **may** grant a filing extension for **good cause** (CGS §12-42). If an extension is needed, contact the Assessor **in writing** stating the reason for the extension. The decision to grant an extension is the sole responsibility of the Assessor. An approved extension is required in order to appeal.

### 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).

## AN EXAMPLE OF HOW TO COMPLETE THE TABLES ON PAGES 5 AND 6

How Should the Following Be Declared?	#16 Furniture, fixtures and equipment			
	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
<p>June 2007, you bought a desk for \$300 and a chair for \$80. In August 2008 you buy a display rack for \$400. A filing cabinet you bought 10 years ago for \$100 for personal use, is now being used in your business. A friend gives you a used bookcase in February 2009, which you believe is worth \$50.</p> <p style="text-align: center;"><b>See The Table To The Right For The Answer</b></p>	10-1-09	50	95%	48
	10-1-08	400	90%	360
	10-1-07	380	80%	304
	10-1-06		70%	
	10-1-05		60%	
	10-1-04		50%	
	10-1-03		40%	
	PRIOR YRS	100	30%	30
	Total	930	Total	742

# EAST HARTFORD PERSONAL PROPERTY DECLARATION

# OCTOBER 1, 2009

TO BE FILED BY NOVEMBER 2, 2009

ACCOUNT NUMBER: \_\_\_\_\_

OWNERS NAME: \_\_\_\_\_

Under which business is being conducted. NOTE: A trade name is not a legal name.

DBA(S): \_\_\_\_\_

(DOING BUSINESS AS / TRADE NAME )

STREET LOCATION: \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_ PHONE \_\_\_\_\_

Net Depreciated Value From tables	Property Codes and Descriptions	
	# 9	Unregistered Motor Vehicles
	#10	Machinery & Equipment
	#11	Horses and Ponies
	#12	Commercial Fishing Apparatus
	#13	Newly Acquired Manufacturing Machinery & Equipment
	#14	Mobile Manufactured Homes
	#15	Manufacturing & Biotechnology Machinery & Equipment
	#16	Furniture & Fixtures
	#17	Farm Machinery
	#18	Farming Tools
	#19	Mechanics Tools
	#20	Electronic Data Processing Equipment
	#21	Telecommunication Equipment
	#22	Cables, conduits, pipes, poles, towers, underground mains, wires, etc.,
	#23	Average Supplies
	#24	Other

Assessor's Use Only	
# 9	
# 10	
#11	
#12	
#13	
#14	
#15	
#16	
#17	
#18	
#19	
#20	
#21	
#22	
#23	
#24	

### Assessor's Use Only

**Total Gross Assessment:** all codes #9 through #24 **Gross Assessment**

**Penalty:** descriptions on page 2 **REASON(S) FOR PENALTY:** **+ Penalty**

**Exemption(s) granted:** \_\_\_\_\_ **- Total Exemption(s)**

**Total Net Assessment** **= Net Assessment**

### AFFIDAVIT

### AFFIDAVIT

**Avoid A Penalty, Have The Personal Property Declaration Which Is Signed By An Agent Notarized.**

I DO HEREBY declare under penalty of false statement that the foregoing list, according to the best of my knowledge, remembrance and belief, is a true statement of all my property liable to taxation. I also declare under penalty of false statement 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 (§ 12-49 C.G.S.).

**Owner's Signature**

X  \_\_\_\_\_

Dated \_\_\_\_\_

Print owner's name if signed by agent

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

**Agent's Signature**

\_\_\_\_\_

Dated \_\_\_\_\_

Witness of agent's sworn statement  
Subscribed and sworn to before me:

Dated \_\_\_\_\_

\_\_\_\_\_  
Assessor or staff member, Town Clerk, Justice of the Peace, Notary Public or  
Commissioner of Superior Court



<b>#9 Motor vehicles</b> Unregistered motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all, <b>including Dealer's / Repairer's</b> . If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17. <b>If more than two, copy and attach additional sheets.</b>									<b>Assessor's Use Only</b>
YR	MAKE	MODEL	IDENTIFICATION	LENGTH	WEIGHT	PURCHASE PRICE	DATE	VALUE	
<b>#11 Horses and ponies</b> Describe your horses and ponies. If you are a farmer, horses and ponies are 100% exempted, provided Form M-28 is filed with and approved by the Assessor. See page 7. <b>If more than one, copy and attach additional sheets.</b>									
Breed		Age	Registered	Sex	Quality: Breeding/Show/Pleasure/Racing		Value		
<b>#14 Mobile Manufactured Homes</b> if not currently assessed as real estate . <b>If more than one, copy and attach additional sheets.</b>									
Year	Make	Model	Length	Width	Bedrooms	Baths	Value		

**#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.).

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
PRIOR YRS		30%	
Total		Total	

**#16 Furniture, fixtures and equipment** 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, copy machines, telephones, mobile telephones, telephone machines, facsimile machines, postage meters, cash registers, air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
PRIOR YRS		30%	
Total		Total	

**#18 Farm tools** Farm tools, (e.g., rakes, pitch forks, shovels, hoses, brooms, etc.).

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
PRIOR YRS		30%	
Total		Total	

For Manufacturing codes 10, 13, 15a, & 15b below please complete Supplemental Form for Manufacturing and Biotechnology Machinery and Equipment.

To apply for Exemption for Code 13 you must also file an M-65 exemption application form.

**#10 Manufacturing machinery and equipment** Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment (provide DEP certificate if claiming exemption).

**#13 Newly acquired manufacturing machinery & equipment** Newly acquired 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.

**Equipment purchased prior to 10-2-02 is declared under Item #10.**

**#15a - Manufacturing Machinery/Equipment** Eligible For Tax Relief Under Public Act 06-83

**#15b - Biotechnology Machinery/Equipment** Eligible For Tax Relief Under Public Act 06-83

**#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 or aquaculture equipment, etc.), used in the operation of a farm.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
PRIOR YRS		30%	
Total		Total	

**#19 Mechanics Tools** Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
PRIOR YRS		30%	
Total		Total	

**# 20 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). Bundled software is taxable and must be included.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		80%	
10-1-07		60%	
10-1-06		40%	
PRIOR YRS		20%	
Total		Total	

**COMPUTERS ONLY**

**Assessor's Use Only**

#19

#20

**#21A Telecommunication Equipment Owned by Telephone Companies:** including cables, conduits, antennae, towers, batteries, generators or any other equipment not deemed technologically advanced by the Assessor.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
PRIOR YRS		30%	
Total		Total	

**#21B Telecommunication Equipment Owned by Telephone Companies:** including controllers & control frames, relays switching and processing equipment or any other equipment deemed technologically advanced by the Assessor.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		80%	
10-1-07		60%	
10-1-06		40%	
10-1-05		20%	
10-1-04		20%	
10-1-03		20%	
PRIOR YRS		20%	
Total		Total	

#21

**#22 Cables, conduits, pipes, poles, towers, underground mains, wires, etc., of gas, heating companies, water and water power companies.** Poles, towers, underground mains, wires, etc., of gas, heating, 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).

DPUC regulated utilities check this box

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		%	
10-1-08		%	
10-1-07		%	
10-1-06		%	
10-1-05		%	
10-1-04		%	
10-1-03		%	
PRIOR YRS		%	
Total		Total	

#22

**# 23 Expensed Supplies** The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.) Any supply incorporated into a "for sale" item shall be considered inventory and as such exempt [12-81 (54).]

Year Ending	Total Expended	# of Months	Average Monthly
10-1-09			

The average is the total amount expended on such supplies since the previous assessment year divided by the number of months in business in the previous assessment year (12 months maximum).

#23

**#24 All other goods, chattels and effect** 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, carpenter's tools etc.). Describe briefly:

**#24a All other goods, chattels and effect** (except video tapes)

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
PRIOR YRS		30%	
Total		Total	

**#24b Rental video tapes**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		80%	
10-1-07		60%	
10-1-06		40%	
PRIOR YRS		20%	
Total		Total	

Average number of video tapes on hand. \_\_\_\_\_

#24

**DETAIL LISTING OF DISPOSED ASSETS**

If you disposed of, sold or transferred a portion of the property included in last year's filing, then complete the following.

**COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.**

Date Removed	Description of Item	Date Acquired	Acquisition Cost

**RECONCILIATION OF FIXED ASSETS**

Assets declared last October 1 \_\_\_\_\_

Assets disposed of since last October 1\* - \_\_\_\_\_

Assets added since last October 1 + \_\_\_\_\_

Assets declared this year = \_\_\_\_\_

Amount of equipment expensed last year \_\_\_\_\_

Capitalization Threshold\*\* \_\_\_\_\_

\* Complete the Detail Listing Of Disposed Assets above  
 \*\* Dollar amount at which an expenditure is posted as an asset instead of an expense

M-28 Revised August 98  
 Approved by Commissioner of Agriculture

**FARM MACHINERY, HORSES OR PONIES**

This application for exemption on all farm machinery, except motor vehicles as defined in Section 14-1, to the value of \$100,000, ponies or horses which are actually and exclusively used in farming, within the provisions of Section 12-91 of the General Statutes as amended **must be filed ANNUALLY by October 31st** with the assessor or board of assessors of the municipality in which the property is located. Failure to file this application within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

Have you filed, or do you intend to file, any application for exemption as provided under the above statute, in this or any other town or city, as trustee, as an individual farmer, or as a member of a group of farmers, partnership or family corporation, other than under the ownership contained in this application? YES  NO

Do you derive at least \$15,000 in gross sales, or did you incur at least \$15,000 in expenses related to such farming operation during the previous calendar year? YES  NO

Are the horses and ponies, and/or farm machinery kept within the State of Connecticut? YES  NO

If yes, list town(s):

**I DO HEREBY** declare in accordance with § 12-91 of the Connecticut General Statutes under penalty of perjury that the statements herein made by me are true according to the best of my knowledge and belief.

**Date:** \_\_\_\_\_ **Signed:** (owner(s) or trustee(s))  
 \_\_\_\_\_  
**X**

**Subscribed and Sworn to before me:**

**X**  
 \_\_\_\_\_  
*My commission expires:* \_\_\_\_\_

**Memorandum:**

**LESSOR'S REPORT** (Lessor: One who leases property to another, also includes rented, consigned, or loaned items.)

**COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.**

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

**LESSEE'S REPORT** (Lessee: One who leases from another but for purposes of this report, also include **all** leased, borrowed, consigned, loaned, rented or stored items in your possession.)

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, display stands or cases, display coolers or refrigerators etc.

**Yes No**

- Did you dispose of any leased items that were in your possession as of last October 1? 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 as of last October 1? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right. \_\_\_\_\_
- IMPORTANT** Is the cost of any of the equipment listed below, declared on page 5 or 6 of this declaration? **If yes**, note year in the 'Year Included' column **and** list cost in the 'Acquisition Cost' column.

**COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.**

Lease Number	Owners Name and MAILING ADDRESS	Item Description/ Model No.	Serial #	Year of Mfg.	Capital Lease (Yes/No)	Lease Term Beg/End	Monthly Rent	Acquisition Cost	Year included on pg. 4-5