

Town of Canterbury
Assessor's Office
1 Municipal Drive
Canterbury, CT 06331
Phone: 860-546-6035
Fax: 860-546-8133
Email: assessor@canterburyct.org

Canterbury, 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). Therefore declarations are due **November 2, 2020**.
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 the deadline [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 2, 2020** [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.

Extensions --

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)**. Certain exemption applications may not be eligible for extension.

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, transportation & 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 #: _____
 Owner's Name: _____
 DBA: _____
 Location (street & number) _____

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

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 _____

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
	<input type="checkbox"/>	<input type="checkbox"/>

10. Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address.

	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>

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)

	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>

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)

	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>

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"/>

List or Account#: _____
 Owner's Name: _____

Assessment date October 1, 2020
 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 <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			

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

- All data reported should be:
 - 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.
 - Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- 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).
- Computerized filings are acceptable as long as all information is reported in prescribed format with correct depreciation schedules.
- 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			

#11 – Horses and Ponies

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

#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	

#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	

#17 – Farm Machinery – Exemption form M-28 may apply

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	

#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	

#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	

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

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

#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	

**Assessor's
Use Only**# 9 | _____
#10 | _____#11 | _____
#12 | _____#13 | _____
#14 | _____

#16 | _____

#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
10-1-19		95%	
10-1-18		80%	
10-1-17		60%	
10-1-16		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	_____
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#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			

The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer paper, pens, pencils, mailers, labels, staples, paper clips, medical & dental supplies, cleaning & maintenance supplies, marketing & promotional supplies, etc.).

#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

Commercial and financial information is not open to public inspection.

Required return date November 2, 2020

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

Code	ASSESSMENTS
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#25

Assessor's Final Assessment Total >

List or Account#: _____
Owner's Name: _____

Assessment date October 1, 2020
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 Assessor or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Monday, November 2, 2020.
25% Penalty required for failure to file.