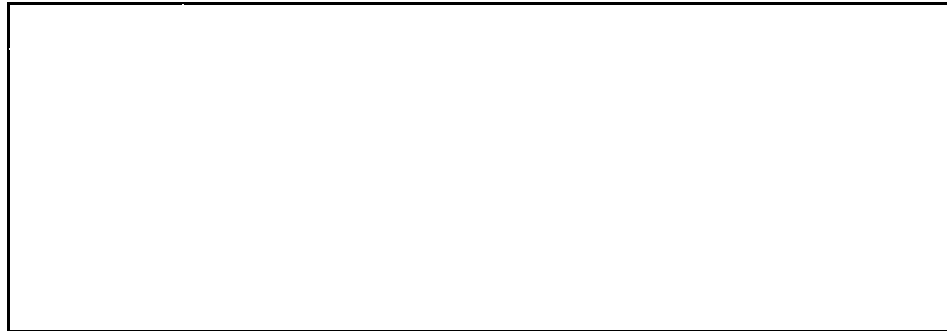




CITY OF TORRINGTON
Assessor's Office, Rm 205
140 Main Street
Torrington, CT 06790

Return Service Requested



2009

Declaration of Personal Property

This is the 2009 Personal Property Declaration for the property you own in the City of Torrington.
This is your notification to file by November 2, 2009

Your check list for declaring:

Read the instructions, page 2.

Complete all appropriate sections of the Declaration.

Sign and date the Declaration (page 8). Please note that if your declaration needs to be notarized and you are personally delivering the declaration, the assessor's office **does not** have a notary public on staff. You should have your declaration notarized **before** coming to City Hall.

Make a copy of your completed Declaration

Return to our office on or before November 2, 2009.

Penalty for late filing - Failure to file by November 2, 2009, will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed no later than:

Monday, November 2, 2009

Torrington Assessor's Office Closes at 4:00PM ON MONDAY

IMPORTANT: If you no longer own the above noted business or personal property, you must return this declaration to the Assessor and fill out the **Affidavit of Business Closing or Sale of Business (page 3)**. Otherwise, the Assessor must assume that you are still operating the business and still own the property and have failed to declare your taxable personal property.

Questions: Direct questions concerning this declaration to the Assessor's Office at (860) 489-2222.

Mail declaration to:

Assessor's Office
140 Main Street Rm 205
Torrington, CT 06790

Hand deliver to: 59 Field St
Torrington CT 06790

INSTRUCTIONS

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, independent contractors, farmers, and professionals** need to complete: (Commercial and cost information is not open to public inspection)
- a. Business Data (page 3).
 - b. Taxable Property Information (pages 4-6).
 - c. Lessee 's Listing Report (page 7).
 - d. Disposal, Sale or Transfer of Property Report (page 6)
 - e. **Sign the Personal Property Affidavit** (page 8).
3. **Lessor's** need to complete: (Commercial and cost information is not open to public inspection)
- a. Business Data (page 3).
 - b. Taxable Property Information (pages 4-6).
 - c. Lessor 's Listing Report (page 7)
 - d. **Sign the Personal Property Affidavit** (page 8).

Filing Requirements --

1. The Personal Property Declaration must be filed annually on or before November 2nd (CGS 12-41).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor.
3. Declarations filed with **same as last year** are **INSUFFICIENT** and shall be considered **incomplete**.
4. Declarations filed with "**see attached list**" must have a list that clearly segregates the personal property by year acquired and type, otherwise the declaration will be considered incomplete.

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 3rd and an extension has **NOT** been granted (see Extensions) a 25% penalty is applied to the assessment. **Returns mailed in must have a postmark of November 2, 2009 or earlier.**
3. When an extension is granted (see Extension) 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.

5. Declarations filed with **same as last year** are **INSUFFICIENT** and shall be considered an incomplete declaration and subject to a 25% penalty.

Exemptions-

1. On page 6 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.
3. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor.

Signature Required

1. The owner(s) must sign the declaration (page 8).
2. The owner 's agent may sign the declaration. However, the declaration must be duly sworn to and **notarized**.
3. Corporate officers signing for their corporations must have the returns properly **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 a request for an extension is needed, you must contact the Assessor in writing **before November 2, 2009**, stating the reason for the extension. The decision to grant an extension is the sole responsibility of the Assessor. There is no appeal.

Audit -

The Assessor is authorized to audit declarations within 3 years of the date of the required filing. **Random audits are currently being conducted.** 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 4, 5, and 6.

How should the following furniture be declared?

- On February 5, 2007, a friend gives you a bookcase that you believe is worth \$50.... Declare in the year ending 10-1-07; Original cost equals \$50.
- On November 20, 2005, you bought a display rack for \$400..... Declare in the year ending 10-1-06; Original cost equals \$400.
- On June 5, 2005, you bought a desk for \$300 and a chair for \$80..... Declare in the year ending 10-1-05; Original cost equals \$380.
- During 1996 you bought a filing cabinet for \$100..... Declare in Prior Years; Original cost equals \$100.

#16 B FURNITURE, FIXTURES AND EQUIPMENT

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07	50	80%	40
10-1-06	400	70%	280
10-1-05	380	60%	228
10-1-04		50%	
10-1-03		40%	
Prior Yrs	100	30%	30
Total	930	Total	578

TAXABLE PROPERTY INFORMATION COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Taxable Property Information

1. Taxable Property Information Commercial and cost information are not open to public inspection.
2. All data reported should be:
 - a. Actual acquisition costs including any additional charges for transportation and installation by year for each type of property. 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, 2008 is reported in the year ending October 1, 2009).
4. Computerized filings are acceptable as long as all information is reported in prescribed format. Such reports must be organized by year for each type of property.

ASSESSOR'S USE ONLY

#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

Code ASSESSMENTS

#9

#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 is 100% provided Form M-28 is filed with and approved by the Assessor.

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

#11
#11
#11
#11

#17 B 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.

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 B 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	

#17

#18

M-28 Revised August 98

FARM MACHINERY, HORSES OR PONIES

Approved by Commissioner of Agriculture

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 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? If yes, list town(s): YES NO

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)) _____

Subscribed and Sworn to before me: _____

Date: _____ My Commission expires: _____

Note: Declarations filed with "see attached list" must have a list that clearly segregates the personal property by year acquired and type, otherwise the declaration will be considered incomplete.

#10 B MANUFACTURING MACHINERY AND DO NOT INCLUDE ANY ITEMS ELIGIBLE FOR M-13 Include air and water pollution control equipment (Provide DEP certificate if claiming exemption. Do not include manufacturing equipment that is being claimed on exemption form M-65 and under Code #13

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	

RESERVED FOR FUTURE USE

ASSESSOR'S USE ONLY

Code	ASSESSMENTS
#10	

#16 B 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, 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.

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 B 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	

#16	
#19	

#20 B 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.

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	

#23 B 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.).

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).

#20	
#23	

IN ACCORDANCE WITH SECTION 168 IRS CODES COMPUTERS ONLY

#24 B 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. leasehold improvements other than realty, video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, etc.).

#24a B All other goods, chattels and effects (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 B 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	

#24a	
#24b	

Average number of video tapes on hand

AFFIDAVIT - THIS FORM MUST BE SIGNED (AND IN SOME CASES NOTARIZED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.
AVOID PENALTY - NOTARIZE PERSONAL PROPERTY DECLARATION SIGNED BY AGENT.

I DO HEREBY declare under penalty of perjury 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.

CHECK ONE **OWNER** **PARTNER**
 CORPORATE OFFICER **MEMBER**

Owner's Signature _____ Dated _____
Owner's Signature (print owner's name on line below)

Print or type owner's name

I DO HEREBY declare under oath that I have been duly appointed as an 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/her in accordance with the provisions of 12-50 C.G.S.

Agent's Signature _____ Dated _____
Agent's Signature (print agent's name on line below)

Witness of agent's sworn statement _____ Dated _____
 Subscribed and sworn to before me - _____
Notary or Commissioner of Superior Court
 (Please note: The assessor's office **does not** employ a notary public)

BELOW THIS LINE FOR ASSESSORS USE ONLY

Assessor's Final Assessment Totals

# 9 Motor vehicles	# 9	
#11 Horses and ponies	#11	
#14 Mobile Manufactured Homes	#14	
#12 Commercial Fishing Apparatus	#12	
#17 Farm Machinery	#17	
#18 Farming Tools	#18	
#19 Mechanics Tools	#19	
#10 Manufacturing Machinery & Equipment	#10	
#13 Newly Acquired Manufacturing Machinery & Equipment on or after 10/1/04	#13	
#15 Manufacturing Machinery/Equipment & <u>Biotechnology</u> Machinery/Equipment	#15	
#16 Furniture, Fixtures & Equipment	#16	
#20 EDP Equipment	#20	
#23 Average Supplies	#23	
#22 Cables, conduits, pipes, poles, towers, underground mains, wires, etc.,	#22	
#21 Telecommunications Equipment	#21	
#24 Other	#24	
Total Assessment B all codes #9 through #24	Total	
#25 Penalty for failure to file as required by statute -- 25% of assessment	#25	
Exemptions granted:		Total Exemptions
JAA \$500	IFA \$500	
IGA \$1000	HEA/HFA	
IEA \$100,000	IEA \$100,000	
NAB	G&H Enterprise	
R Biotech Exempt	GXC	
GJA	GJA	
Total Net Assessment	Total Net	