



**CITY OF TORRINGTON**  
Assessor's Office, Rm 107-1<sup>st</sup> Flr  
140 Main Street  
Torrington, CT 06790

**2016**

## **Declaration of Personal Property**

This is the 2016 Personal Property Declaration for the property you own in the City of Torrington.

**THIS PAGE MUST BE RETURNED WITH COMPLETED DECLARATION**

**PLEASE MAKE ANY MAIL ADDRESS CHANGES HERE ONLY:**

UID#:      LOC:

**M-65**

**This is your notification to file by Tuesday, November 1, 2016**

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 the original to our office on or before November 1, 2016.**

**Penalty for late filing - Failure to file by November 1, 2016, will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed no later than:**

**Tuesday, November 1, 2016**

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

**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 107-1<sup>st</sup> Flr  
Torrington, CT 06790

**Hand deliver to:** 140 Main St Rm 107  
Torrington CT 06790

**THIS COVER PAGE MUST BE RETURNED WITH COMPLETED DECLARATION**

# 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:

- Non-Connecticut registered motor vehicles**
  - Horses, ponies and thoroughbreds**
  - 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)
- Business Data (page 3).
  - Taxable Property Information (pages 4-6).
  - Lessee's Listing Report (page 7).
  - Disposal, Sale or Transfer of Property Report (page 6)
  - Sign the Declaration of Personal Property Affidavit** (page 8).
3. **Lessor's** need to complete: (Commercial and cost information is not open to public inspection)
- Business Data (page 3).
  - Taxable Property Information (pages 4-6).
  - Lessor's Listing Report (page 7)
  - Sign the Declaration of Personal Property Affidavit** (page 8).

## Filing Requirements --

- The Personal Property Declaration must be filed annually on or before November 1<sup>st</sup> or the Monday following if the 1<sup>st</sup> falls on a Saturday or Sunday. (CGS 12-42).
- A Personal Property Declaration not filed will result in a value determined by the Assessor. (CGS 12-53(b))
- Declarations filed with **same as last year** are **INSUFFICIENT** and shall be considered **incomplete**.
- 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 --

- When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
- When declarations are submitted after November 1st 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 1, 2016 or EARLIER.**
- 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.
- 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-

- On page 6 check the box adjacent to the exemption you are claiming.
- 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. (i.e. M-65, M-55)
- The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor.

## Signature Required

- The owner(s) must sign the declaration (page 8).
- The owner's agent may sign the declaration. However, the declaration must be duly sworn to and **notarized**.
- 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 1, 2016, 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 may be 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 October 31, 2015 you purchased a new laptop for \$550.

On February 5, 2013 a friend gave you a bookcase worth \$50. and you purchased a computer stand for \$200.

On March 15, 2010 you purchased a drafting table for \$790.

You started your business on January 3, 2002 and your total purchases for start-up were \$3,150.

\*\*\*\*You must declare your total acquisition cost plus transportation and installation **excluding** sales tax. \*\*\*\* See table to the right for answer.

#16 FURNITURE, FIXTURES AND EQUIPMENT

Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-16	550	95%	523
10-1-15		90%	
10-1-14		80%	
10-1-13	250	70%	175
10-1-12		60%	
10-1-11		50%	
10-1-10	790	40%	316
Prior Yrs	3,150	30%	945
Total	4,740	Total	1,959

**2016 PERSONAL PROPERTY DECLARATION**  
**COMMERCIAL AND FINANCIAL INFORMATION IS NOT OPEN TO PUBLIC INSPECTION.**

Owner's Name \_\_\_\_\_

Assessment date October 1, 2016  
Required filing date November 1, 2016

Note: Identify the owner's name under which business is being conducted. A trade name is not a legal name.

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

Property Location (Street & Number): \_\_\_\_\_

**Business Data** for businesses, occupations, professions, farmers, lessors. **NOTE N/A ON LINES IS NOT ACCEPTABLE**

**Not for mailing  
address\*\*\*\***

**BUSINESS OWNER ADDRESS ONLY :**

**Direct questions concerning return to:**

Name \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone/FAX \_\_\_\_\_

Description of Business \_\_\_\_\_

How many employees work in your facilities in this town only? \_\_\_\_\_

Date your business began in this town? \_\_\_\_\_

How many square feet does your firm occupy at your location(s) in this town? \_\_\_\_\_

Sq. Ft. \_\_\_\_\_

Own ☐

Lease ☐

Type of Ownership:

☐ Corporation  
☐ LLC

☐ Partnership  
☐ Sole proprietor

☐ Other - Describe \_\_\_\_\_

Type of Business:

☐ Manufacturer  
☐ Service

☐ Wholesale  
☐ Profession

☐ Retail/Mercantile  
☐ Lessor

☐ Tradesman  
☐ Other-Describe \_\_\_\_\_

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 ☐

Do you own tangible personal property that is leased or consigned to others in this town? If  
yes, complete Lessor's Report (page 7) Yes ☐ No ☐

Did you have in your possession on October 1<sup>st</sup> any borrowed, consigned, stored or rented  
property? If yes, complete Lessee's Listing Report (page 7) Yes ☐ No ☐

In the last 12 months was any 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. Yes ☐ No ☐

**AFFIDAVIT OF BUSINESS CLOSING OR SALE OF BUSINESS**

I \_\_\_\_\_ of \_\_\_\_\_ at \_\_\_\_\_  
Business owner's name Business name (if applicable) Street location of business name shown

With regards to said business do so certify that on \_\_\_\_\_ Said business was (indicate which one by circling):  
Date

**SOLD TO:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

**Moved TO:**

\_\_\_\_\_  
City/Town & State where business moved

\_\_\_\_\_  
Address

**TERMINATED:**

You **MUST** attach a Bill of Sale or Department of Revenue Services (DRS) Final Sales & Use Tax Return or Connecticut Secretary of State's Acceptance of Dissolution or final business utility bill **AND** Trade Name Certificate cancellation, from the City Clerk's Office, to this form and return 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.**

I DO HEREBY declare in accordance with 12-19 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:**

\_\_\_\_\_  
Notary Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
My Commission expires:

**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, 2015 is reported in the year ending October 1, 2016).
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.

**#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.

**ASSESSOR'S  
USE ONLY**

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

**Code** **ASSESSMENTS**

#9

Use below if additional space is needed:

**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 MANUFACTURING MACHINERY AND DO NOT INCLUDE ANY ITEMS ELIGIBLE FOR M-13.** (CGS 12-81(76)) 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
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

**#13 Manufacturing Machinery & Equipment** eligible under CGS 12-81(76) for exemption - **also complete enclosed exemption claim form.**

**\*Note - see M-65 insert for more information.**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#10

#13

**#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, 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
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		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, etc.). Bundled software is taxable and must be included.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		40%	
Prior Yrs		20%	
Total		Total	

**IN ACCORDANCE WITH SECTION 168 IRS CODES  
COMPUTERS ONLY**

**#24 A & 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 All other goods, chattels and effects** (except video tapes)

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		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
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

**# 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.).

Year Ending	Total Expended	# of Months	Average Monthly
10-1-16			

**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).**

**#24b Rental video tapes**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		40%	
Prior Yrs		20%	
Total		Total	

Average number of video tapes on hand

**#22: Cables, conduits, pipes, poles, towers, underground mains, wires, etc.**, of gas, heating, 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).

DPUC regulated utilities check this box ☐

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

**#21A Telecommunication company equipment not technologically advanced** – include previously coded #21c property with #21a

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		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
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		40%	
Prior Yrs		20%	
Total		Total	

21 a and 21b Total

#16	
#19	

#20	
#23	

#24a	
#24b	

Code	ASSESSMENTS
#22	

#21	
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## Reconciliation of Fixed Assets

$$- \quad + \quad =$$
**DETAILED LISTING OF DISPOSED ASSETS REPORT**      **COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED**[illegible]

<input type="checkbox"/>	Mechanic's Tools - \$500 value (JAA)	
<input type="checkbox"/>	Farming Tools - \$500 value (IFA)	
<input type="checkbox"/>	Horses/ponies \$1000 assessment exemption per animal	(IGA)


☐ Water Pollution or Air Pollution control equipment - Connecticut DEP certificate required - provide copy (HEA/HFA)

☐ Farm Machinery \$100,000 value - Exemption application M-28 required annually **BY OCTOBER 31st** (IEA)

☐ New manufacturing machinery and equipment claimed under Code #13 - Exemption application M-65 required (NAB)

Yes      No

☐ ☐ Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the Year Included column and list cost in the Acquisition Cost column.

[illegible]**LESSOR'S LISTING REPORT - 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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 & 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?	<input type="checkbox"/> Yes <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/> No

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  
 Subscribed and sworn to before me -

Dated

Notary or Commissioner of Superior Court  
 (Please note: The assessor's office **does not** employ a notary public)

### BELOW THIS LINE FOR ASSESSOR'S USE ONLY

#### Assessor's Final Assessment Totals

# 9 Motor vehicles	# 9	
#10 Manufacturing Machinery & Equipment	#10	
#13 Newly Acquired Manufacturing Machinery & Equipment on or after 10/1/2004	#13	
#15 Manufacturing Machinery/Equipment & Biotechnology Machinery/Equipment	#15	
#16 Furniture, Fixtures & Equipment	#16	
#19 Mechanics Tools	#19	
#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	
<b>Total Assessment B all codes #9 through #24</b>	<b>Total</b>	
<b>#25 Penalty for failure to file as required by statute -- 25% of assessment</b>	<b>#25</b>	
<b>Exemptions granted:</b>	<b>JAA \$500</b>	<b>IFA \$500</b>
<b>Circle applicable box.</b>	<b>IGA \$1000</b>	<b>HEA/HFA</b>
	<b>GXC</b>	<b>IEA \$100,000</b>
	<b>GJA</b>	<b>Total Exemptions</b>
<b>Total Net Assessment</b>	<b>Total Net</b>	

Please direct all questions concerning declaration to the Assessor's Office - Check Off List:

**Did you remember to update mailing address on front cover if applicable?** ☐ Complete appropriate sections, ☐ complete any applicable exemption applications, ☐ sign and date as required, ☐ make a copy for your records?

**Assessor notes:** \_\_\_\_\_