

City of Stamford  
Assessor's Office  
PO Box 10152  
Stamford, CT 06904-2152

FIRST CLASS  
U.S. POSTAGE PAID  
STAMFORD CT  
PERMIT NO. 243

## Address Service Requested

# Stamford, Connecticut 2011 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 must 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 by completing the **Affidavit of Business Closing, Move, Transfer or Sale of Business or Property** found on page 8. Otherwise, the Assessor must assume that you are still operating the business and still own and have failed to declare your taxable personal property.

**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 Nov 1, 2011.

**Make copies for your records and return the original to the assessor by:**

**Tuesday, November 1, 2011**

**Stamford Assessor's Office Hours: 8:30 AM to 4:30 PM**

Website: [www.cityofstamford.org](http://www.cityofstamford.org)

## 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, farmers, and professionals need to complete: (Commercial and cost information is not open to public inspection).

- Lessee's Listing Report (page 6).
- Disposal, Sale or Transfer of Property Report (page 4).
- Business Data (page 3).
- Taxable Property Information (pages 4-5).
- 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).

- Lessor's Listing Report (pages 6).
- Business Data (page 3).
- Taxable Property Information (pages 4-5).
- 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.
3. Declarations filed with "**same as last year**" are insufficient and shall be considered an incomplete declaration.
4. **The Supplemental Form for Manufacturing & Biotechnology Machinery & Equipment Only** has been eliminated. 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 now 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.
2. When declarations are submitted after November 1, and an extension has not been granted, 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 or before.
3. When an extension is granted 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.

### Signature Required --

1. The owner must 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 may sign for their corporations.

### 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's Office in writing, via fax at 203-977-5553 or email at [sgreenberg@ci.stamford.ct.us](mailto:sgreenberg@ci.stamford.ct.us), **before** November 1. An Extension of no more than 30 days will be granted by the Assessor.

### 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**

**PLEASE NOTE THAT YOU ARE REQUIRED TO PROVIDE YOUR FEDERAL TAX ID NUMBER**

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

**Phone** 203-977-4102 / 203-977-4192    **Fax** 203-977-5553

### Hand deliver declaration to:

City of Stamford  
Assessor's Office  
888 Washington Blvd. 6<sup>th</sup> floor  
Stamford, CT

### Mail declaration to:

City of Stamford  
Assessor's Office  
PO Box 10152  
Stamford, CT 06904-2152

**E-mail** -- [sgreenberg@ci.stamford.ct.us](mailto:sgreenberg@ci.stamford.ct.us)

**Website** -- [www.cityofstamford.org](http://www.cityofstamford.org)

### Check Off List:

- Read instructions on this page
- Complete appropriate sections
- Complete exemption applications
- Sign & date as required on page 8
- Make a copy for your records
- Return by November 1, 2011

**2011 PERSONAL PROPERTY DECLARATION**  
Commercial and financial information is not open to public inspection.

List # \_\_\_\_\_  
Federal Tax ID # \_\_\_\_\_

Assessment date October 1, 2011  
Required return date November 1, 2011

Owner's Name: \_\_\_\_\_  
DBA: \_\_\_\_\_

Location (street & number) \_\_\_\_\_

**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     Profession     Retail/Mercantile     Tradesman     Lessor  
 Other-Describe \_\_\_\_\_

IRS Business Activity Code \_\_\_\_\_

	Yes	No
<b>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).</b>	<input type="checkbox"/>	<input type="checkbox"/>

\_\_\_\_\_

<b>10. Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address.</b>	<input type="checkbox"/>	<input type="checkbox"/>
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\_\_\_\_\_

<b>11. Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete <b>Lessor's Listing Report</b> (page 6)</b>	<input type="checkbox"/>	<input type="checkbox"/>
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<b>12. Did you have in your possession on October 1<sup>st</sup> any borrowed, consigned, stored or rented property? If yes, complete <b>Lessee's Listing Report</b> (page 6).</b>	<input type="checkbox"/>	<input type="checkbox"/>
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Notes:

List # \_\_\_\_\_

Assessment date October 1, 2011  
 Required return date November 1, 2011

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

**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 5. 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

**TAXABLE PROPERTY INFORMATION**

- |   |   |
|---|---|
| <p>1) All data reported should be:</p> <p>a) 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.</p> <p>b) Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.</p> | <p>2) 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, 2010 is reported in the year ending October 1, 2011).</p> <p>3) Computerized filings are acceptable as long as all information is reported in prescribed format.</p> <p>4) Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.</p> |
|---|---|

# 9 – Motor Vehicles Unregistered motor vehicles and vehicles garaged in Connecticut but registered in another state								
Year	Make	Model	Identification Number	Length	Weight	Purchase \$	Date	Value

#11 – Horses and Ponies						
Breed	Registered	Age	Sex	Quality: Breeding/Show/Pleasure/Racing	Value	

#14 – Mobile Manufactured Homes if not currently assessed as real estate									
Year	Make	Model	Identification Number	Length	Width	Bedrooms	Baths	Value	

#12 – Commercial Fishing Apparatus			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

#17 – Farm Machinery			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

#18 – Farm Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

#19 – Mechanics Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
Total		Total	

Assessor's Use Only	
# 9	
#11	
#14	
#12	
#17	
#18	
#19	

**OWNER'S NAME**

**LIST#**

**Assessor's  
Use Only**

#10 – Manufacturing machinery & equipment not eligible under CGS 12-81 (72) & (76) for exemption.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
<b>Total</b>		<b>Total</b>	

#13 – Manufacturing machinery & equipment eligible under CGS 12-81 (72) & (76) for exemption – also complete exemption claim.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
<b>Total</b>		<b>Total</b>	

#10 |  
#13 |

#16a - Furniture, fixtures and equipment

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
<b>Total</b>		<b>Total</b>	

#16b - Technologically Advanced Equipment

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		80%	
10-1-09		60%	
10-1-08		40%	
Prior Yrs		20%	
<b>Total</b>		<b>Total</b>	

#16a |  
#16b |

# 20a -- Electronic data processing equipment. Group 1: Computer and peripheral hardware, including, but not limited to personal computers, Workstations, terminals, storage devices, printers, scanners, networking equipment, etc.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		70%	
10-1-10		40%	
10-1-09		20%	
Prior Yrs		10%	
<b>Total</b>			

# 20b -- Electronic data processing equipment Group II Other hardware, including but not limited to mini-frame and main-frame systems with an acquisition cost of more than \$25,000.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		90%	
10-1-10		60%	
10-1-09		40%	
10-1-08		20%	
Prior Yrs		10%	
<b>Total</b>		<b>Total</b>	

#20a |  
#20b |

# 23 - Expensed Supplies. The average is the total amount expended on supplies since October 1, 2010 divided by the number of months in business since October 1, 2010.

Year Ending	Total Expended	# of Months	Average Monthly
10-1-11			

#23 |

#24a – Leasehold Improvements Only

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		90%	
10-1-09		80%	
10-1-08		70%	
10-1-07		60%	
10-1-06		50%	
10-1-05		40%	
Prior Yrs		30%	
<b>Total</b>		<b>Total</b>	

#24b -- Rental DVDs Average # \_\_\_\_\_ of DVDs on hand.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11		95%	
10-1-10		80%	
10-1-09		60%	
10-1-08		40%	
Prior Yrs		20%	
<b>Total</b>		<b>Total</b>	

#24a |  
#24b |

#22 – Cables, conduits, pipes, etc

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-11			
10-1-10			
10-1-09			
10-1-08			
10-1-07			
10-1-06			
10-1-05			
Prior Yrs			
<b>Total</b>		<b>Total</b>	

RECONCILIATION OF FIXED ASSETS			
*Complete Detailed Listing of Disposed Assets –page 4			
Assets declared 10/1/10		_____	
* Assets disposed since 10/1/10		_____	
Assets added since 10/1/10		_____	
Assets declared 10/1/11		_____	
Expensed equipment last year			

#22 |

Check here if a DPUC regulated utility \_\_\_\_\_

**LESSOR'S LISTING REPORT** Lessor's Name \_\_\_\_\_

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 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 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.

- Yes  No  Did you dispose of any leased items that were in your possession on October 1, 2010? 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, 2010? 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			

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

# 2011 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

List # \_\_\_\_\_

Assessment date October 1, 2011

Required return date November 1, 2011

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

**This Personal Property Declaration must be signed  
and delivered or postmarked by**

DBA: \_\_\_\_\_

**Tuesday, November 1, 2011 to**

Mailing address: \_\_\_\_\_

**Stamford Assessor**

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

**PO Box 10152**

**Stamford, CT 06904-2152**

Location (street & number) \_\_\_\_\_

**Property Code and Description**

**Net Depreciated  
Value** pages 5 & 6

**ASSESSOR'S  
USE ONLY  
ASSESSMENTS**

<b>Property Code and Description</b>	<b>Net Depreciated Value</b> pages 5 & 6	<b>Code</b>	<b>ASSESSMENTS</b>
<b>#9 - Motor Vehicles</b> 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.		<b>#9</b>	
<b>#10 - Machinery &amp; Equipment</b> Industrial manufacturing machinery and equipment (e.g. tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.		<b>#10</b>	
<b>#11 - Horses And Ponies</b> 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		<b>#11</b>	
<b>#12 - Commercial Fishing Apparatus</b> 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.		<b>#12</b>	
<b>#13 - Manufacturing Machinery &amp; Equipment</b> 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 and eligible for exemption under CGS 12-81 (72) & (76). (Formerly property Codes 13 & 15)		<b>#13</b>	
<b>#14 - Mobil Manufactured Homes</b> If not currently assessed as real estate.		<b>#14</b>	
<b>#16a &amp; b - Furniture &amp; Fixtures</b> Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation and professions. Examples: desks, chairs, tables, file cabinets, 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.		<b>#16</b>	
<b>#17 - Farm Machinery</b> 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.		<b>#17</b>	
<b>#18 - Farming Tools</b> Farm tools, (e.g., hoses, rakes, pitch forks, shovels, brooms, etc.).		<b>#18</b>	
<b>#19 - Mechanics Tools</b> Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).		<b>#19</b>	
<b>#20a &amp; b - Electronic Data Processing Equipment</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.		<b>#20</b>	
<b>#21 - Telecommunications Equipment</b> This section is to be used by Telecommunication Companies only and is not included with this declaration. If the Telecommunication Form is needed, contact the Assessor's Office. If code 21 was previously used by a business, other than a telecommunication company, that equipment should be reported in section #16		<b>#21</b>	
<b>#22 - Cables, conduits, pipes, poles, towers</b> (if not currently assessed as real estate), <b>underground mains, wires, turbines, etc.</b> , of gas, heating, or energy producing companies, 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).		<b>#22</b>	
<b>#23 - Expensed Supplies</b> The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).		<b>#23</b>	
<b>#24a - Leasehold Improvements Only</b> All other goods should be reported in section #16.			
<b>#24b - Rental Videotapes/DVDs</b>		<b>#24</b>	
<b>Total Assessment - all codes #9 through #24</b>	<b>Subtotal &gt;</b>		
<b>#25 - Penalty</b> for failure to file as required by statute - 25% of assessment		<b>#25</b>	

**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 **BY OCTOBER 31<sup>st</sup>**  
 **G & H** - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually  
 **U** - Manufacturing Machinery & Equipment - Exemption claim required annually (Previously Exemptions N & R)

**Total Net Assessment**

**Assessor's Final Assessment Total >**



**Assessor's Use Only**

List # \_\_\_\_\_  
 Town Code \_\_\_\_\_  
 District Code \_\_\_\_\_

**2011 GRAND LIST  
 MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM**

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(72) or 12-81(76). The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3.

**Machinery and equipment** means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings

This form must be **filed on or before November 1**, annually, with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(72) or 12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility.

**This form is to be filed in the town in which the machinery and equipment is installed**

<b>Manufacturer Information:</b> (Lessor: provide Lessee information)		<b>Lessor Information:</b>		
Name		Name		
Business Address		Business Address		
City/State/Zip		City/State/Zip		
<b>Person to be contacted if there are any questions:</b>		<b>Required Identification Numbers</b>		
Name		Connecticut State Tax ID No.		
Title		Federal Taxpayer ID No.		
Address		<b>Benefits and Exempt Status Questions</b>	Yes or No	
Phone/Fax	/		Are you currently receiving benefits under CGS. §12-81 (60) OR (70) <i>Distressed Municipality Program</i> ?	
E-mail			Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes?	
<b>Property Location</b> (Number, street, and town where machinery and equipment is installed.)		If no, on whose books are these assets depreciated?		
<b>Check which description best applies and complete the detail description below:</b>				
<input type="checkbox"/> 1 manufacturing, processing or fabricating	<input type="checkbox"/> 2 measuring or testing	<input type="checkbox"/> 3 metal finishing		
<input type="checkbox"/> 4 the significant overhauling or rebuilding of other products on a factory basis	<input type="checkbox"/> 5 used in the production of motion pictures, video and sound recordings	<input type="checkbox"/> 6 used in connection with biotechnology		
<input type="checkbox"/> 7 research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	<input type="checkbox"/> 8 the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use	<input type="checkbox"/> 9 used in connection with recycling, as defined in C.G.S. §22a-260, if acquired and installed <b>on or after</b> July 1, 2006		
Describe the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:				

**INSTRUCTIONS**

**IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.**

**Code # 10:**

**Machinery and equipment not eligible for exemption under CGS §12-81(72) or 12-81(76):** Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS. §12-81(72) or 12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70). **Code 10 Machinery and equipment is reported on the annual Personal Property Declaration only.**

**Code # 13:**

**Machinery and equipment eligible for exemption under CGS §12-81(72) or 12-81(76):** Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment must claim it on a federal income tax return as **five-year property or seven-year property**. To obtain the exemption under CGS §12-81 (72) or (76), The owner or lessee who claims such property on a federal income tax return must file the exemption application. **(All property previously defined as Code 13, Code 15a and Code 15b are now combined under Code 13 and is claimed below and reported on the annual Personal Property Declaration.)**

**Complete this form in its entirety, including the itemized listing of manufacturing machinery and equipment by year of acquisition.**

<b>#13 – Manufacturing machinery &amp; equipment Eligible for exemption</b>					
<b>Year Ending</b>	<b>Original Cost Transportation &amp; Installation</b>	<b>% Value</b>	<b>Net Depreciated Value</b>	<b>Assessor’s Approved Total Cost</b>	<b>Assessor’s Approved Depreciated Value</b>
10-1-2011		95%			
10-1-2010		90%			
10-1-2009		80%			
10-1-2008		70%			
10-1-2007		60%			
10-1-2006		50%			
10-1-2005		40%			
<b>Prior Yrs</b>		<b>30%</b>			
		<b>Total</b>			

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(72) or (76). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Board of Assessors, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I also understand that the State of Connecticut and the municipality in which such machinery and equipment is installed have a security interest in said property as set forth in said §12-81(72). I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. I request that the cost information submitted herein be kept confidential.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print or type name of signer and title

**Failure to file this form in the manner and form, and within the time limit prescribed, shall constitute a waiver of the right to such exemption for the assessment year, unless an extension of time is allowed under the provisions of C.G.S. §12-81k and upon payment of the late filing fee.**



