List or Account #: ______________ Assessment date October 1, 2025
Owner's Name: ______________________________ Required return date November 3, 2025

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 CGS §12-49.

SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS.

CHECK ONE ☐ OWNER ☐ PARTNER
☐ CORPORATE OFFICER ☐ MEMBER

Owner 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 __________
Assessor or staff member, Municipal Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

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

Phone: (203) 294-2001 **Fax:** (203) 294-2003

Hand deliver declaration to:
Town of Wallingford
Tax Assessor's Office
45 South Main St.
Wallingford, CT 06492

Mail declaration to:
Town of Wallingford
Tax Assessor's Office
45 South Main St.
Wallingford, CT 06492

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 3, 2025**

Notes:

The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this municipality no later than Monday, November 3, 2025 to avoid a 25% Penalty for failure to file.

Town of Wallingford
Tax Assessor's Office
45 South Main St.
Wallingford, CT 06492
Return Service Requested

M-PPD-L
State of CT OPM

Wallingford, Connecticut
2025 Declaration of Personal Property

Filing Requirement – This Declaration must be filed with the Assessor of the municipality 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 the full Declaration. You must return the affidavit below 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 the Affidavit below). Otherwise, the Assessor must assume that you still own and are operating the business 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 in municipality

With regards to said business or property I do certify that on __________ Said business or property was (Please ☒ appropriate box):
Date

☐ SOLD TO: ______________ Name ______________ Address

☐ MOVED TO: ______________ Municipality 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 – The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this municipality no later than Monday, November 3, 2025 to avoid a 25% Penalty for failure to file.

Deadline to File: Monday, November 3, 2025

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 Declaration of Personal Property must be filed annually on or before November 1 **(or the Monday following if November 1 falls on Saturday or Sunday per CGS §12-42)**.
2. A Declaration of Personal Property 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 older than 10 years and 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 Original Value ≤ $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 November 3 [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 CGS §Sec 1-2a) of November 3 [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. 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 and its itemized lists for Code 13 property may be requested if not included with this Declaration.
3. The extension to file the Declaration of Personal Property, 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.

Extension –
The Assessor may grant a filing extension ***for good cause*** (CGS §12-42 &12-81K). If a request for an extension is needed, you must ***request the filing extension in writing on or before November 1, 2025.***

Audit –
The Assessor is authorized to audit Declarations within three (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).

Make Copies of Completed Declaration for Your Records Before Filing

Example of how to complete the tables on pages 5 and 6

How should the following be declared?

June 2024, 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, installation & transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24	1000	90%	900
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs	2000	30%	600
Total	3000	Total	1500

Assessor's Use Only

#16	1500

2025 DECLARATION OF PERSONAL PROPERTY – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

Assessment date October 1, 2025
Required return date November 3, 2025

List or Account #: ____________

Owner's Name: ____________

DBA: ____________

Mailing address: ____________

Town/State/Zip: ____________

This Declaration of Personal Property must be signed, and delivered or postmarked by Monday, November 3, 2025 to
Town of Wallingford, Tax Assessor's Office
45 South Main St.
Wallingford, CT 06492

Location (number and street) ____________

ASSESSOR'S USE ONLY

Property Code and Description	**Net Depreciated Value** pages 5 & 6	**Code**	**ASSESSMENTS**
#9 - Motor Vehicles: Unregistered motor vehicles (e.g. motor homes, tent or truck campers, travel trailers, snowmobiles, utility trailers, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state. Snowmobiles, ATV's, or residential utility trailers used exclusively for personal use are not to be reported, CGS §12-81 (82).		#9	
#10 – Industrial Manufacturing Machinery & Equipment: Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment. Not included under CGS §12-81 (76).		#10	
#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 may be 100% provided Form M-28 is filed with and approved by the Assessor.		#11	
#12 - Commercial Fishing Apparatus: All fishing apparatus exclusively used by a commercial fisherman in the business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A $500 value exemption will be applied.		#12	
#13 –Manufacturing Machinery & Equipment: 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 (76).		#13	
#14 Mobile Manufactured Homes: if not currently assessed as real estate		#14	
#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.		#16	
#17 - Farm Machinery: Farm machinery (e.g., tractors, harrows, brush 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.		#17	
#18 - Farming Tools: Farm tools (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).		#18	
#19 - Mechanics Tools: Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).		#19	
#20 - Electronic Data Processing Equipment: 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.		#20	
#21 - Telecommunications Equipment: Excluding furniture, fixtures, and computers. 21a includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21b includes controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced by the Assessor.		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate)**, underground mains, wires, turbines, Class I Renewables, Cylinder and other Tanks** 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).		#22	
#23 – Average Quantity of Supplies Consumed: The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).		#23	
#24 – All Other Goods, Chattels and Effects: Any other taxable personal property not previously mentioned, or which does not appear to fit into any of the other categories. (e.g., video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements and construction in progress (CIP).		#24	
Total Net Depreciated and Assessment – all codes #9 through #24 **Subtotal >**			
#25 – Personal Property Penalty for failure to file as required by statute – 25% of assessment		#25	

Exemption - Check box adjacent to the exemption you are claiming:

☐ **I** – Farming Tools - $500 value ☐ **I** – Horses/ponies $1000 assessment per animal ☐ **I** – Mechanic's Tools - $500 value

☐ **K** – Municipal Leased ☐ **M –** Commercial Fishing Apparatus - $500 value

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date:

☐ **G & H –** Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually

☐ **I** – Farm Machinery $100,000 assessment - Exemption application M-28 required annually

☐ **J –** Class I Renewable - Exemption Application M-44 required.

☐ **J –** Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy

☐ **U –** Manufacturing Machinery & Equipment Claim Form - Exemption claim required annually

Assessor's Final Assessment Total >

List or Account #: ______________ Assessment date October 1, 2025

Owner's Name: ______________________________ Required return date November 3, 2025

#19 – Mechanics Tools

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs		30%	
Total		Total	

20 -- Electronic Data Processing Equipment

In accordance with Section 168 IRS Codes
Computers Only

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		80%	
10-1-23		60%	
10-1-22		40%	
Prior Yrs		20%	
Total		Total	

#19 ______

#20 ______

#21a Telecommunications Equipment Not Technologically Advanced

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs		30%	
Total		Total	

#21b Telecommunications Equipment Technologically Advanced

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		80%	
10-1-23		60%	
10-1-22		40%	
Prior Yrs		20%	
Total		Total	

21a and 21b Total

#21 ______

#22 – Cables, Conduits, Pipes, Class I Renewables, etc.

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25			
10-1-24			
10-1-23			
10-1-22			
10-1-21			
10-1-20			
10-1-19			
Prior Yrs			
Total		Total	

Check here if a FERC or PURA regulated utility ☐

23 – Average Quantity of Supplies Consumed

The average is the total amount expended on supplies since October 1, 2024 divided by the number of months in business since October 1, 2024.

Year Ending	Total Expended	# of Months	Average Monthly
9-30-25			

If you are expensing items under IRS Code 178 (which allows you to fully deduct qualifying property), do not include them in Code 23. List them in the proper category where they would normally belong if they were not expensed under Code 178.

#22 ______

#23 ______

#24a – All Other Goods, Chattels and Effects

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs		30%	
Total		Total	

#24b -- Rental Entertainment Medium

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		80%	
10-1-23		60%	
10-1-22		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, 2024 ______________

Assets disposed of since last October 1, 2024* - ______________

Assets added since last October 1, 2024 + ______________

Assets originally valued ≤ $250 & over 10 years old ** - ______________

Assets declared this year October 1, 2025 ______________

Amount of expensed equipment last year ______________

Capitalization Threshold ______________

*Complete Detailed Listing of Disposed Assets –page 4

** Assets Original Value ≤ $250 – page 4

2025 Declaration of Personal Property

Commercial and financial information is not open to public inspection

List or Account #: ______________ Assessment date October 1, 2025

Owner's Name: ______________________________ Required return date November 3, 2025

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		
Town/State/Zip		
Phone / Fax	( ) / ( )	( ) / ( )
E-mail		

3. Description of Business ______________________________

4. How many employees work in your facilities in this municipality only? ______________

5. Date your business began in this municipality? ______________

6. How many square feet does your firm occupy at your location(s) in this municipality? ______________ 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
9. In the last 12 months was any of the property included in this Declaration located in another Connecticut municipality for at least 3 months? If yes, identify by specific months, code, cost, and location(s).	☐	☐
10. Are there any other business operations that are operating from your address here in this municipality? If yes, give name and mailing address.	☐	☐
11. Do you own tangible personal property that is leased or consigned to others in this municipality? If yes, complete **Lessor's Listing Report** *(below)*	☐	☐
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)*	☐	☐

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 if 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 ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
If yes, specify from whom			
Date of such purchase, etc.			
If the original asset cost was changed by this transaction, give details.			
Type of lease	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital ☐Conditional Sale
Lease Term – Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in the monthly payment above			
Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes ☐ No ☐ Lessor ☐ Lessee ☐	Yes ☐ No ☐ Lessor ☐ Lessee ☐	Yes ☐ No ☐ Lessor ☐ Lessee ☐

List or Account#: ______________ Assessment date October 1, 2025

Owner's Name: ______________________________ Required return date November 3, 2025

LESSEE'S LISTING REPORT - Pursuant to CGS §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, 2024? 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, 2024? 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 ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
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 THE TAXABLE PROPERTY REPORTING SECTION.

DETAILED LISTING OF DISPOSED ASSETS (COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED)

Removal Date	Code #	Description of Item	Acquisition Date	Acquisition Cost

DETAILED LISTING OF ASSETS HAVING AN ORIGINAL VALUE LESS THAN $250 (COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED)

Pursuant to CGS §12-81(79) – Listing of assets purchased prior to 10/1/2015 with an original value less than or equal to $250

Description of Item	Acquired Date	Acquisition Cost

TAXABLE PROPERTY INFORMATION

1) All data reported should be:
   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.
   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.
   c) For used assets purchased where the installed historical cost is not known, the purchase price would be the depreciated value.
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, 2024 are reported on the following year's Declaration).
3) Computerized filings are acceptable if all information is reported in prescribed format.
4) 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, 2025

Owner's Name: ______________________________ Required return date November 3, 2025

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			
MSRP $			

#10 – Manufacturing Machinery & Equipment not eligible under CGS §12-81 (76) (MM&E) for exemption

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs		30%	
Total		Total	

#11 – Horses and Ponies

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

#12 – Commercial Fishing Apparatus

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs		30%	
Total		Total	

#13 – Manufacturing Machinery & Equipment eligible for exemption under CGS §12-81(76) – Must file exempt claim.

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		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			

#16 - Furniture, Fixtures and Equipment

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs		30%	
Total		Total	

#17 – Farm Machinery

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs		30%	
Total		Total	

#18 – Farm Tools

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-25		95%	
10-1-24		90%	
10-1-23		80%	
10-1-22		70%	
10-1-21		60%	
10-1-20		50%	
10-1-19		40%	
Prior Yrs		30%	
Total		Total	

Assessor's Use Only

# 9	
#10	
#11	
#12	
#13	
#14	
#16	
#17	
#18	

Property Description & Model ID #	# of Items	Date Acquired Mo./Day/Yr.	Date Installed Mo./Day/Yr.	IRS* Classification	Purchase Price	Transportation/ Installation Cost	Total Cost of Acquisition
						Page Total	
						Grand Total	

*Property shall be treated as: If it has a class life (in years) of:
5 year property .... more than 4 but less than 10
7 year property .... 10 or more but less than 16

Assessor's Use Only

List # ______________
Town Code ______________
District Code ______________

2025 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(76) as amended by PA 14-183, sections 2, 3 & 4. 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 3, 2025** Claims must be filed annually with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. If extension to file is requested and granted, a late filing fee based on the value of the assessment is required. Contact your assessor for extension requests and fees provided under 12-81K and amended by PA 14-183, sections 2, 3, and 4.

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

Manufacturer Information: (Lessor: provide Lessee information)		**Lessor Information**:	
Name		Name	
Business Address		Business Address	
City/ State/Zip		City/ State/Zip	

Person to be contacted if there are any questions:		**Required Identification Numbers**	
Name		Connecticut State Tax ID No.	
Title		Federal Taxpayer ID No.	
Address		NAICS/SIC Code	
Address			
Phone/Fax	/		
E-mail			

Benefits and Exempt Status Questions	**Yes or No**
Are you currently receiving benefits under CGS. §12-81 (60) OR (70) *Distressed Municipality Program?*	
Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes?	
If no, on whose books are these assets depreciated?	

Property Location (Number, street, and town where machinery and equipment is installed.)

Check which description best applies and complete the detail description below:

1 ☐ manufacturing, processing or fabricating	**2** ☐ measuring or testing	**3** ☐ metal finishing
4 ☐ the significant overhauling or rebuilding of other products on a factory basis	**5** ☐ used in the production of motion pictures, video and sound recordings	**6** ☐ used in connection with biotechnology
7 ☐ research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	**8** ☐ the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use	**9** ☐ used in connection with recycling, as defined in C.G.S. §22a-260, **if** acquired and installed **on or after** 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(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(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) which were included on DECD M47 form and you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

Code # 13:

Machinery and equipment eligible for exemption under CGS §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 claims it on a federal income tax return as **five-year property or seven-year property**. To obtain the exemption under CGS §12-81(76), the owner or lessee who claims such property on a federal income tax return must file this exemption application.

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

#13 – Manufacturing machinery & equipment Eligible for exemption

Year Ending	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor's Approved Total Cost	Assessor's Approved Depreciated Value
10-1-2025		95%			
10-1-2024		90%			
10-1-2023		80%			
10-1-2022		70%			
10-1-2021		60%			
10-1-2020		50%			
10-1-2019		40%			
Prior Yrs		30%			
		Total			

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(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 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 result in the assessor not applying the exemption allowed under* CGS §12-81(76).

Itemized Listing of Manufacturing Machinery and Equipment
2025 Grand List

INSTRUCTIONS:
- Print or type only. You may submit a computer printout containing all required Information in the prescribed format.
- List only manufacturing machinery and equipment eligible under CGS 12-81 (76). See definitions.
- **Do Not Include Sales Tax**.
- All monetary amounts should be rounded to the nearest whole dollar.
- Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor).
- For leased property, enter Lease ID # beneath the name and address of the lessor.
- Provide IRS Classification* Please refer to IRS Code Section 168(e), ie: (A)(iii) or (B)(ii). **Do not provide class life**

TERMS:
- Total cost of acquisition is the price paid for the property, including the value of a 'trade-in', plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.)
- The purchase price for self-constructed machinery and equipment is the unit cost.
- Date installed for leased property is the beginning date of the lease.

Inaccurate information may affect qualification for exemption.

The information requested on this form is essential to the applicant or machinery and equipment qualifying for exemption. Regardless of past practices, applications submitted which are incomplete or do not conform to the prescribed format will not be accepted. Description of machinery and equipment should be complete and readily identifiable. Property described as "miscellaneous", "manufacturing machinery or equipment", or numeric entries are not acceptable.

Property Description & Model ID #	# of Items	Date Acquired Mo./Day/Yr.	Date Installed Mo./Day/Yr.	IRS* Classification	Purchase Price	Transportation/ Installation Cost	Total Cost of Acquisition
						Page Total	
						Grand Total	

Failure to file this form in the manner and form, and within the time limit prescribed, *shall result in the assessor not applying the exemption allowed under* CGS §12-81(76).