Town of Branford Assessor's Office P.O. Box 150 Branford, CT 06405



Branford, Connecticut 2019 Declaration of Personal Property

Filing Requirement – This declaration must be filed with the Assessor of the town where the personal property is located. Declarations of personal property shall be made annually.

If you no longer own the above noted business or personal property assessed in your name last year, you do not need to complete this declaration. You must, however, return this declaration to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business (see Affidavit below). Otherwise, the Assessor must assume that you are still operating the business and still own and have failed to declare your taxable personal property.

		AFFIDAVIT OF BUSINESS TERMINA	TION OR MOVE OF	SALE OF BUSINESS OR PROPERTY
ı	of			at
Ī	Business or proper	ty owners name Busin	ess Name (if applicable)	Street location
1	With regards to s	said business or property I do so certify that	on	Said business or property was (indicate which one by circling):
			Date	, , , , , , , , , , , , , , , , , , , ,
:	Sold to:			
		Name		Address
	MOVED TO:			
		City/Town and State to where business or property	was moved	Address
-	TERMINATED:	Attach Bill of Sale or Letter of diss	solution to this form	and return it with this affidavit to the Assessor's office
	The sig	ner is made aware that the penalty for maki	ng a false affidavit is	a \$500.00 fine or imprisonment for one year or both.
	Signature		Pr	int name

Penalty for late filing – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) no later than:

Friday, November 1, 2019
Branford Assessor's Office Closes at 4:30 P.M.

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
- 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.
- 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 –

- 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).
- A Personal Property Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).
- Declarations filed with "same as last year" are INSUFFICIENT and shall be considered an incomplete declaration.
- 4. Pursuant to CGS 12-81(79) tangible personal property with an original value of not more than \$250 is exempt. This exemption shall not be applied for the first ten full assessment years following the assessment year in which the property was acquired. Complete "Detailed Listing of Assets Orig 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 ~

- 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 1 [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

- efined in C.G.S. Sec 1-2a) of November 1 [See 1. under Filing Requirements.] or before.
- 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-

- On page 7, 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. The Manufacturers Machinery & Equipment Exemption Claim form & its itemized lists for Code 13 property may be requested if not included with this declaration.
- The extension to file the Personal Property Declaration, if granted, may not apply to all required exemption applications and may require a late filing fee. Check with the Assessor.

Signature Required -

- 1. The owners shall sign the declaration (page 8).
- The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
- 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 need to request the filing extension in writing on or before November 1 (PA 19-200).

Audit --

The Assessor is authorized to audit declarations, within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

Before Filing
Make Copies of Completed Declaration
for your Records

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

How should the following be declared?

June 2018, 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.

	o complete the tables on pages o and o						
	#16 - Furniture, fixtures and equipment						
j	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value			
	10-1-19		95%				
	10-1-18	1000	90%	900			
ļ	10-1-17		80%				
	10-1-16		70%				
	10-1-15		60%				
	10-1-14		50%				
	10-1-13		40%				
	Prior Yrs	2000	30%	600			
Į	Total	3000	Total	1500			

1500

#16

Assessor's Use Only

2019 PERSONAL PROPERTY DECLARATION Commercial and financial information is not open to public inspection

Owner's Name:			ssessment date <mark>October 1, 2019</mark> d return date November 1, 201 9
DBA:			
Location (street & number)			
BUSINESS DATA For businesses, occ	cupations, professions, farmers, lessors Ansi	wer all questions 1 through 12, writing N/A o	n lines that are not applicable.
 Direct question 	ns concerning return to -	2. Location of accounting	g records -
Name			20 M
Address			
City/State/Zip			
	/ ()	/	/
	<u> </u>		
3. Description of Business			
How many employees work in ;	your facilities in this town only?		
5. Date your business began in th			
6. How many square feet does yo	our firm occupy at your location(s) in	this town?	Sq. ft. Own ☐ Lease ☐
7. Type of ownership: Corpo	oration 🗌 Partnership 🔲 LLC	☐ Sole proprietor ☐ Other-Descr	ibe
8. Type of business: Manu	facturer 🗌 Wholesale 🗌 Service	e 🔲 Profession 🔲 Retail/Mercant	ile ☐ Tradesman ☐ Lessor
☐ Other	-Describe	IRS Business Activ	ity Code
9 In the last 12 months was any	of the property included in this declar	ration logated in another Connection	Yes No
for at least 3 months? If yes, id	fentify by specific months, code, cost	t, and location(s).	. town
Are there any other business of if yes give name and mailing a	perations that are operating from yo ddress.	ur address here in this town?	
11. Do you own tangible parsonal	property that is leased or consigned	to otherwale this town O	
If yes, complete Lessor's List	ing Report (below)		ПП
12. Did you have in your possession	on October 1st any borrowed, con	signed, stored or rented property?	
ii yes, complete Lessee's List	ing Report (page 4)		
LESSOR'S LISTING REPORT	In order to avoid duplication of assessme	ents related to leased personal property ti	ne following must be completed by
Lessors: (Please note that property un information is reported in prescribed for	ider conditional sales adreements must i	be reported by the lessor.) Computerized	filings are acceptable as long as all
	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,	Yes ☐ No ☐	Yes No No	Yes □ No □
assumed or assigned? If yes, specify from whom		100-100-	109 140
Date of such purchase, etc.			
If 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 monthly payment above is equipment declared on the Lessor's			
or the Lessee's manufacturing exemption application?	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐ Lessee ☐

List or Account#	•		Assessment da	ate October 1, 2019
Owner's, Name:			Required return date	November 1, 2019
herein prescribed, s possession and mu	by you but in your possession as of the assestall result in the presumption of ownership a st be reported includes (but is not limited to)	nd subsequent tax ilability plus penalties. P dumpsters, gas/propane tanks, vending mad	Failure to declare, in the for roperty you do not lease the	orm and manner as nat may be in your
yes, en	u dispose of any leased items that were in youter a description of the property and the date	of disposition in the space to the right.		
_니 니 lf yes, i	u acquire any of the leased items that were in indicate previous lessor, item(s) and date(s) a	acquired in the space to the right.		
□ □ Is the c	cost of any of the equipment listed below deci the 'Acquisition Cost' row.	lared anywhere else on this declaration? If y	es, note year in the 'Year	Included row and list
3333111	Lease #1	Lease #2	L	ease #3
Name of Lessor				
Lessor's address				
Phone Number				
Lease Number				
Item description / Model #				ĺ
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 tran Of Disposed Assets F complete this declara Business or SALE of	DR TRANSFER OF PROPERTY REPORT sfer of property – If you disposed of, sold or the Report And Reconciliation Of Fixed Assets or the Assets of the Report And Reconciliation of Fixed Assets or the Assets of Business found in this return. DO NOT INC.	n page 6. If you no longer own the business ssor this declaration along with the complete CLUDE DISPOSALS IN TAXABLE PROPER	noted on the cover sheet AFFIDAVIT OF BUSINESS (you do not need to CLOSING OR MOVE OF
	OF DISPOSED ASSETS COPY AND AT			
Date Removed	Code # Desc	cription of Item	Date Acquired	Acquisition Cost
	DETAILED LISTING OF ASSETS OR		C	The state of the s
·	Pursuant to CGS 12-81(79) – Listing Description of Item	of assets purchased prior to 10/1/09 wi	th an original cost ≤ \$25 Date Acquired	
	Description of item		Date Acquired	Acquisition Cost
TAXABLE PROPER				
 All data reporte 	ed should be:	Reports are to be filed	on an assessment year	basis of October 1

- 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.
- Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- Reports are to be filed on an assessment year basis of October 1.
 Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2018 is reported in the year ending October 1, 2019).
- Computerized filings are acceptable as long as all information is reported in prescribed format.
- Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

10-1-17

10-1-16

10-1-15

10-1-14

<u>10-1</u>-13

Prior Yrs

Total

<u> 10-1-16</u>

<u>10-1-15</u>

10-1-14

10-1-13

Prior Yrs

Total

70%

60%

50%

40%

30%

Total

80%

70%

60%

50%

40%

30%

Total

_	_
Page	5

#17

#18

Capitalization Threshold

2019 PERSONAL PROPERTY DECLARATION — SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:	Req	uired return date	ate Ot	mber 1, 2019
Owner's Name:	This Personal P	roperty Declarati	ion mu	st be signed
DBA:	and d	elivered or postn	narked	by
	_ riiu	ay, November 1, Branford Asses		0:
Mailing address:	_	P.O. Box 150		
City/State/Zip:	_	Branford, CT 06	405 🚜	,
Location (street & number)			7	ASSESSOR'S USE ONLY
Property Code and Description		Net Depreciated		
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractor	another state, or any	Value pages 5 & 6	Code #9	Assessments
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jig Include air and water pollution control equipment.	gs, patterns, etc.).		#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animare a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.	al will be applied. if you		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fishern (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	man in his business		#12	
#13 —Manufacturing machinery & equipment Manufacturing machinery and equipment used in ma research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of ind factory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)	anufacturing; used in lustrial machinery or		#13	
#14 Mobile Manufactured Homes if not currently assessed as real estate			#14	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturin and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typ copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machi cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen	ewriters, calculators,		#16	
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaetc.), used in the operation of a farm.	s corn chonners		#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., computer computer equipment, and any computer based equipment acting as a computer as defined under Section 16 1986, etc.). Bundled software is taxable and must be included.	rs, printers, peripheral 68 of the IRS Code of		#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cantennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #2 controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced by the Assessor.	21b includes		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), undergrou rurbines, etc., of gas, heating, or energy producing companies, telephone companies, water and water po- nclude items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, e property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).	ower companies		#22	
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, supplies and maintenance supplies, etc.).	medical and dental		#23	
#24 — Other All Other Goods, Chattels and Effects Any other taxable personal property not previously notes not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, villoards, coffee makers, water coolers, leasehold improvements.	nentioned or which ideo games, signs,		#24	
otal Assessment – all codes #9 through #24	Subtotal >			
#25 – Penalty for failure to file as required by statute – 25% of assessment			#25	
xemption - Check box adjacent to the exemption you are claiming:				
☐ I – Mechanic's Tools - \$500 value ☐ M – Commercial Fishing Apparatus - \$500 valu				
I - Farming Tools - \$500 value I - Horses/ponies \$1000 assessment per anim	al			
If of the following exemptions require a separate application and/or certificate to be filed with t				
	equired – provide cop	Dy		
G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption		guired enginelli		
U – Manufacturing Machinery & Equipment - Exemption claim required annually	и аррисацон инов ге	чиней аппиану		
- 4 · - · · · · · · · · · · · · · ·	or's Final Asses	ssment Total >	- -	

t or Account#: vner's Name:			Assessment date October 1, 2 Required return date November 1, 2
This form must be	CLARATION OF PERSONAL. SIGNED (AND IN SOME CASES WITNESSEI TY IMPROPERLY SIGNED DECLA) BEFORE IT MAY BE	FILED WITH THE ASSESSOR.
	COMPLETE SECTION A		
completed according to the best personal property liable to taxati purpose of evading the laws relatively \$12-49.	of my knowledge, remembra ion; and that I have not con ting to the assessment and co EE PAGE TWO (2) FOR SIGNAT	ance, and belief veyed or tempo ollection of taxes URE REQUIREM	ections of this declaration have been; that it is a true statement of all my brarily disposed of any estate for the sas per Connecticut General Statutes
	NER ☐ RPORATE OFFICER ☐	PARTNER MEMBER	
Signature	TOTAL OFFICER	WEWBER	Dated
	Signature/Title		
	Print or type name		
Section B		D	
	oath that I have been duly appoin ent to file a proper declaration for h	ted agent for the o im in accord with th	owner of the property listed herein and that I me 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			D-4-1
Subscribed and sworn to before me -	staff member, Town Clerk, Justice of the P	eace. Notary or Commi	Dated
	Court	,	
Direct questions concerning decla	ration to the Assessor's Offic	e at:	Check Off List:
Phone 203 488-2039 Hand deliver declaration to	Mail declaration to:		☐ Read instructions on page 2
Town of Branford	Town of Branford		 ☐ Complete appropriate sections ☐ Complete exemption applications
Assessor's Office	Assessor's Office		Sign & date as required on page 8
1019 Main St.	P.O. Box 150		☐ Make a copy for your records
Branford, CT	Branford, CT 06405		Return by November 1, 2019
tes:			
	0		
This Dave and Drawart, Dealers	ation must be signed above and	l delivered to the	Branford Assessor or postmarked