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

Branford, Connecticut 2020 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.

	at you are our op	erading the business and still own and have raile	a to acciai c	your taxable personal pro	operty.	
		AFFIDAVIT OF BUSINESS TERMINATION C	R MOVE O	R SALE OF BUSINESS	OR PROPERTY	
ı	of		at			
	Business or propert	y owners name Business Nam	e (if applicable)		Street location	
	With regards to s	aid business or property I do so certify that on		Said business or property	was (indicate which one by circling):	
	-		Date		, , ,	
ļ	SOLD TO:					
		Name		Address		
	MOVED TO:					
		City/Town and State to where business or property was mo-	ved	Address		
:	TERMINATED:	Attach Bill of Sale or Letter of dissolution	to this form	and return it with this affi	davit to the Assessor's office	
	The sigr	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		P	rint 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:

Monday, November 2, 2020 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
- 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 –

- 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 Froperty 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 (or the Monday following if November 1 falls on Saturday or Sunday) (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 2019, 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	Original cost, trans-	% Cand	5	
Ending	portation & installation	Good	Depreciated Value	
10-1-20		95%		
10-1-19	1000	90%	900	
10-1-18		80%		
10-1-17		70%		
10-1-16		60%		
10-1-15		50%		
10-1-14		40%		
Prior Yrs	2000	30%	600	
Total	3000	Total	1500	

Assessor's Use Only

1500

#16

Page 2

2020 PERSONAL PROPERTY DECLARATION Commercial and financial information is not open to public inspection

List or Account #: Owner's Name: DBA:		Doguiros	sessment date October 1, 2020 I return date November 2, 2020
Location (street & number)			
•	upations, professions, farmers, lessors Answ	ver all guestions I through 12, writing N/A on	lines that are not applicable.
	s concerning return to -	2. Location of accounting	
		_	
A aldre on			
011-101-1-171-			
Phone / Fax ()	/(()	/
3. Description of Business			
4. How many employees work in y	your facilities in this town only?		
5. Date your business began in thi	is town?		·
•	ur firm occupy at your location(s) in t		 Sq. ft. Own ☐ Lease ☐
	iration Partnership LLC		
	facturer Wholesale Service		
		IRS Business Activ	
			Yes No
9. In the last 12 months was any o	of the property included in this declar entify by specific months, code, cost	ation located in another Connecticut · and location(s)	town
ior at loads o monato. If you, ia	orany by opcome morane, code, code	, and location(o).	
10. Are there any other business of If yes give name and mailing and	perations that are operating from you ddress.	ur address here in this town?	
If yes, complete Lessor's Listi	on on October 1st any borrowed, cons		
	n order to avoid duplication of assessme der conditional sales agreements must b rmat.		
	Lessee #1	Lessee #2	Lessee #3
Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
ls 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 original asset cost was changed by			
this transaction, give details. Type of lease	☐Operating ☐Capital ☐Conditional Sale	Operating Ocapital Ocapatitional Sale	Operating Ocenital Ocenditional Sale
Lease Term – Begin and end dates	GOVERNMENT CONTINUES SAIS	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital ☐Conditional Sale
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	ite October 1, 2020
Owner's Name:				Required return date	November 2, 2020
		NO RESERVE DE LA CONTRACTOR DE LA CONTRA			
herein prescribe possession and Yes No Did	med by you l ed, shall resu I must be rep I you dispose	but in your possession as of the assessm ult in the presumption of ownership and s ported includes (but is not limited to) dum e of any leased items that were in your po	ubsequent tax liability plus penalties psters, gas/propane tanks, vending pssession on October 1, 2019? If	orm. Failure to declare, in the Property you do not leas	ne form and manner as se that may be in your
		scription of the property and the date of d	· · · · · · · · · · · · · · · · · · ·		
<u> </u>	es, indicate	e any of the leased items that were in you previous lessor, item(s) and date(s) acqu	ired in the space to the right.		
□ □ ls t	the cost of ar st in the 'Acq	ny of the equipment listed below declared uisition Cost' row.			
		Lease #1	Lease #2	L(ease #3
Name of Lessor					
Lessor's address					
Phone Number				<u></u>	
Lease Number					
Item description / Model #					
Serial #					
Year of manufacture					
Capital Lease		Yes ☐ No ☐	Yes ☐ No ☐	Yes	□ No □
Lease Term – Beginning/End					
Monthly rent	<u> </u>				
Acquisition Cost			1		
Year Included					
DISPOSAL, SALE on train of Disposal, sale or train of Disposed Assets Formplete this declarate	OR TRANSF esfer of prope Report And F ution. You m	FER OF PROPERTY REPORT orty — If you disposed of, sold or transfern Reconciliation Of Fixed Assets on page 6 ust, however, return to the Assessor this ound in this return. DO NOT INCLUDE E	ed a portion of the property included If you no longer own the business declaration along with the complete	noted on the cover sheet y AFFIDAVIT OF BUSINESS (ou do not need to
DETAILED LISTING	of Dispo	SED ASSETS COPY AND ATTACH A	DDITIONAL SHEETS IF NEEDED		
Date Removed	Code #	Description	of Item	Date Acquired	Acquisition Cost
		LISTING OF ASSETS ORIGIVAL		- Control of the Cont	The state of the s
	ruisudi	nt to CGS 12-81(79) – Listing of asse Description of Item	as purchased prior to 10/1/10 W	ttn an original cost ≤ \$25 Date Acquired	Acquisition Cost
Taxable Prope	RTY INFOR	MATION			

- 1) All data reported should be:
 - 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.
- 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, 2019 is reported in the year ending October 1, 2020).
- 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.

10-1-14

Prior Yrs

Total

40%

30% Total

10-1-14

Prior Yrs

Total

40%

30%

Total

<u>#1</u>7

#18

Assets originally Cost ≤ \$250 & over 10 years old ** Assets declared this year October 1, 2020

Amount of expensed equipment last year Capitalization Threshold

*Complete Detailed Listing of Disposed Assets -page 4

** Assets Orig Cost ≤ \$250 - page 4

2020 PERSONAL PROPERTY DECLARATION — SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:	Req	Assessment date uired return date		
Owner's Name: DBA:	and de	roperty Declaration elivered or postm lay, November 2, Branford Asses:	arked 2020 (by
Mailing address:		P.O. Box 150	301	
City/State/Zip:		Branford, CT 06	405	
Location (street & number)		, ,	,	Assessor's Use Only
Property Code and Description		Net Depreciated Value pages 5 & 6	Code	Assessments
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, stractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in an such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors	nother state, or any		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs Include air and water pollution control equipment.	, patterns, etc.).		#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.	will be applied. If you		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherma (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	an in his business	•	#12	
#13 — Manufacturing machinery & equipment Manufacturing machinery and equipment used in man research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industratory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)			#13	
#14 Mobile Manufactured Homes if not currently assessed as real estate		<u></u>	#14	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewoopy machines, telephones (including mobile telephones), telephone answering machines, facsimile machine.	writers, calculators,			
cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, Fitchen ed	quipment, etc.		#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, aquac				
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.).		<u>.</u>	#19	
#20 - Electronic Data Processing Equipment Electronic data processing equipment (e.g., computers computer equipment, and any computer based equipment acting as a computer as defined under Section 168 1986, etc.). Bundled software is taxable and must be included.	of the IRS Code of		#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes catal antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21 controllers, control frames, relays switching and processing equipment or other equipment deemed technolog the Assessor.	1b includes		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), undergrour turbines, etc., of gas, heating, or energy producing companies, telephone companies, water and water powinclude items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).	ver 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, me supplies and maintenance supplies, etc.).			#23	
#24 — Other All Other Goods, Chattels and Effects Any other taxable personal property not previously me does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, vid billboards, coffee makers, water coolers, leasehold improvements.			#24	
Total Assessment – all codes #9 through #24	Subtotal >			
#25 – Penalty for failure to file as required by statute – 25% of assessment			#25	
Exemption - Check box adjacent to the exemption you are claiming:				
☐ I – Mechanic's Tools - \$500 value ☐ M – Commercial Fishing Apparatus - \$500 value ☐ I – Horses/ponies \$1000 assessment per anima		· ·		•
K – Municipal Leased	old			
All of the following exemptions require a separate application and/or certificate to be filed with the	-	· .		
		P y		
☐ G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption		equired annually		
U - Manufacturing Machinery & Equipment - Exemption claim required annually		,		
Total Net Assessment Assess	or's Final Asse	ssment Total >		

ner's Name:		Assessment date October 1 Required return date November 2
THIS FORM MUST	DECLARATION OF PERSONAL PROF BE SIGNED (AND IN SOME CASES WITNESSED) BEFO NALTY — IMPROPERLY SIGNED DECLARATIO	ORE IT MAY BE FILED WITH THE ASSESSOR. ONS REQUIRE A 25% PENALTY
Section A	COMPLETE SECTION A OR SE	CTION B
OWNER I DO HEREBY deck completed according to the be personal property liable to tax	ration: and that I have not conveyed	that all sections of this declaration have been and belief; that it is a true statement of all m or temporarily disposed of any estate for the on of taxes as per Connecticut General Statute
	SEE PAGE TWO (2) FOR SIGNATURE F	REQUIREMENTS.
	OWNER PART	TNER
☐ C Signature	ORPORATE OFFICER	BER
oigriadire		Dated
	Signature/Title	
	Print or type name	
Agent's Bignature	A	Dated
	Agent's Signature /Title	
	Print or type agent's name	· ·
Vitness of agent's sworn statement	AGENT SIGNATURE MUST BE WI	TNESSED
Subscribed and sworn to before me -		
Circle one: Assessor	or staff member, Town Clerk, Justice of the Peace, Note	Dated
	Court	ay or Commissioner or Superior
rect questions concerning doe	laration to the Assessor's Office at:	
ione 203– 488-2039	iaration to the Assessor's Office at:	Check Off List:
and deliver declaration to	Mail declaration to:	☐ Read instructions on page 2
own of Branford	Town of Branford	☐ Complete appropriate sections☐ Complete exemption applications
sessor's Office	Assessor's Office	☐ Sign & date as required on page 8
19 Main St.	P.O. Box 150	☐ Make a copy for your records
anford, CT	Branford, CT 06405	☐ Return by November 2, 2020

This Personal Property Declaration must be signed above and delivered to the Branford Assessor or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Monday, November 2, 2020 -OR- a 25% Penalty as required by law shall be applied.