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

Branford, Connecticut 2023 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 TERM		R SALE OF BUSINESS OR PROPERTY
1	of		at
Business or property	y owners name	Business Name (if applicable)	Street location
With regards to sai	d business or property I do so certify	that on	Said business or property was (Please ⊠ appropriate box):
į		Date	,
Sold to:			
	Name		Address
☐ MOVED TO:			
	City/Town and State to where business or p	roperty was moved	Address
☐ TERMINATED:	Attach Bill of Sale or Letter of	of Dissolution to this form	and return it with this affidavit to the Assessor's office
The sign	ner is made aware that the penalty for	making a false affidavit is	a \$500.00 fine or imprisonment for one year or both.
Signature		Р	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:

Wednesday, November 1, 2023
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.
- 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 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.
- 2. 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 -

- 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 2020, 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.

Journal	to the tables on p	~500	, 0110t D
#16 - Fur	niture, fixtures and equi	pment	
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22	1000	90%	900
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs	2000	30%	600
Total	3000	Total	1500

Assessor's Use Only			

1500

#16

2023 PERSONAL PROPERTY DECLARATION Commercial and financial information is not open to public inspection

List or Account #: Owner's Name: DBA:			sessment date October 1, 2023 d return date November 1, 2023
Location (street & number)			•
•	cupations, professions, farmers, lessors Answ		Financial at any and a sure of the state of
			• •
	ns concerning return to -	2. Location of accounting	records -
Name			
Phone / Fax ()	/()	/ \	1,
			· · · · · · · · · · · · · · · · · · ·
3. Description of Business			
4. How many employees work in	your facilities in this town only?		
5. Date your business began in the	•	transfert metros alexados	
•	our firm occupy at your location(s) in	this town?	— Sq. ft. Own Lease
	oration 🔲 Partnership 🔲 LLC		
	ıfacturer ☐ Wholesale ☐ Service		
••	r-Describe		ity Code
– .			Yes No
	of the property included in this declar dentify by specific months, code, cost		town
tor actioner of monator. If you, it	contains by options monard, code, code,	, and roodion(o).	
If yes give name and mailing a			
If yes, complete Lessor's List 12. Did you have in your possession	on on October 1st any borrowed, con-		
If yes, complete Lessee's List LESSOR'S LISTING REPORT Lessors: (Please note that property us information is reported in prescribed for	In order to avoid duplication of assessmender conditional sales agreements must l	ints related to leased personal property the reported by the lessor.) Computerized	ne following must be completed by
	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? If yes, specify from whom	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
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			
ls 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 date October 1, 2023				
Owner's Name:	: Required return date November 1, 2023				
and the second second	248 16 C		engana ang ang ang ang ang ang ang ang an	rangang gama naga may ayan ay aya ay	1915 G
property not owi herein prescribe	d, shall result in the pr	Pursuant to Connecticut Ger possession as of the assessmonesumption of ownership and su	neral Statutes §12-57a all leased, k ent date must be included on this fo ubsequent tax liability plus penalitie osters, gas/propane tanks, vending	oorrowed, consigned, loane orm. Failure to declare, in t s. Property you do not leas	ed, rented, or stored personal he form and manner as se that may be in your
Yes No Did	you dispose of any lea	ased items that were in your po	essession on October 1, 2022? If isposition in the space to the right.	Theorimos, water coolers, t	somee madaines.
Did	you acquire any of the	leased items that were in you ssor, item(s) and date(s) acqui	r possession on October 1, 2022? ired in the space to the right.		
ls th	ne cost of any of the ed t in the 'Acquisition Co	uipment listed below declared st' row.	anywhere else on this declaration?	If yes, note year in the 'Y	ear Included' row and list
	<u> </u>	ease #1	Lease #2	L	ease #3
Name of Lessor					
Lessor's address					
Phone Number					
Lease Number					
Item description / Model #					
Serial #					
Year of manufacture	•				
Capital Lease	Ye	s No	Yes ☐ No ☐	Yes	S□ No □
Lease Term – Beginning/End					
Monthly rent					
Acquisition Cost					
Year Included					
Disposal, sale or trans Of Disposed Assets F complete this declara BUSINESS OR SALE OF	OR TRANSFER OF Poster of property – If you Report And Reconciliation. You must, however Business found in this	ROPERTY REPORT I disposed of, sold or transferre ion Of Fixed Assets on page 6. wer, return to the Assessor this return. DO NOT INCLUDE D	ed a portion of the property include If you no longer own the business declaration along with the complet ISPOSALS IN TAXABLE PROPER	d in last year's filing, comp s noted on the cover sheet e AFFIDAVIT OF BUSINESS I TY REPORTING SECTIO	you do not need to CLOSING OR MOVE OF
			DDITIONAL SHEETS IF NEEDED		
Date Removed	Code #	Description	or item	Date Acquired	Acquisition Cost
			VIII. DANIELA VIII.		
	A company of the contract of t		UE ≤ \$250 copy and arrach s purchased prior to 10/1/13 w		
		Description of Item	s purchased phor to 10/1/13 W	th an original value s \$2 Date Acquired	Acquisition Cost
THE PARTY OF THE P	RTY INFORMATION				

- 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.
- 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, 2022 is reported in the year ending October 1, 2023).
- Computerized fillings 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.

#16 - Fu	#16 - Furniture, fixtures and equipment						
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value				
10-1-23		95%					
10-1-22		90%					
10-1-21		80%					
10-1-20		70%					
10-1-19		60%					
10-1-18		50%					
10-1-17		40%					
Prior Yrs		30%					
Total		Total					
442 5							

#17 – Farm Machinery					
Year	Original cost, trans- portation & installation	%	Depreciated Value		
Ending	portation & instanation	Good			
10-1-23		95%			
10-1-22		90%			
10-1-21		80%			
10-1-20		70%			
10-1-19		60%			
10-1-18		50%			
10-1-17		40%			
Prior Yrs		30%			
Total		Total			

					#16	L
#18 – Fa	rm Tools					
Year	Original cost, trans- portation & installation	%	Depreciated Value			
Ending 10-1-23	portation & matamaticin	Good 95%				
10-1-22		90%				
10-1-21		80%				
10-1-20		70%				
10-1-19		60%				
10-1-18		50%				
10-1-17		40%				
Prior Yrs		30%			#17	
Total		Total		IJ	#18	

List or A	Account#:						Assessmer	nt date October 1, 2023
Owner's	s Name:						Required return	date <mark>November 1, 2023</mark>
#19 – M	echanics Tools	1	1	# 20 E	lectronic data processin	g equipr	nent	7
Year Ending			Depreciated Value	_ Ir	n accordance with Se Compute			
10-1-23		95%		-	'	, 		-
10-1-22 10-1-21		90% 80%		Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	
10-1-20		70%		10-1-23		95%	,	1
10-1-19		60%		10-1-22		80%		7
10-1-18		50%		10-1-21		60%		7 1
10-1-17		40%		10-1-20		40%]
Prior Yrs		30%		Prior Yrs		20%		#19
Total		Total	J	Total		Total		#20
logically with #21	a I	eviously	quipment not techno- y coded #21c property	advanced	ecommunication compa d-include previously cod	ded #210		
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	
10-1-23		95%		10-1-23		95%		<u> </u>
10-1-22		90%		10-1-22		80%		1
10-1-21		80%		10-1-21		60%		11
10-1-20		70%		10-1-20		40%		
10-1-19		60%		Prior Yrs		20%		<u> </u>
10-1-18		50%		Total		Total		
10-1-17		40%		_				
Prior Yrs		30%		-			•	11.
Total		Total			21a and 21b	Total		#21
#22 – Ca	bles, conduits, pipes,	Class!	Renewables, etc	# 23 - Ex	pensed Supplies			7
Year	Original cost, trans-	%		The avera	age is the total amount	expende	d on supplies since	
Ending	portation & installation	Good	Depreciated Value	October 1	I, 2022 divided by the n			
10-1-23				since Oct	ober 1, 2022.			<u>.</u>
10-1-22				Year	Total Expended	# of	Average Monthly	
10-1-21				Ending		Months		_
10-1-20				10-1-23				
10-1-19				_				
10-1-18				_				
10-1-17								
Prior Yrs								
Total	······································	Total	7					#22
	ere if a PURA 🔲 or F]				#23
#24a C	ther Goods - including	1	nold improvements	#24b R	ental Entertainment Me	dium		
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	
10-1-23	· · · · · · · · · · · · · · · · · · ·	95%		10-1-23		95%		<u> </u>
10-1-22		90%		10-1-22		80%		<u> </u>
10-1-21		80%		10-1-21		60%		↓
10-1-20		70%		10-1-20		40%		<u> </u>
10-1-19		60%		Prior Yrs		20%		- 1
10-1-18		50%		Total		Total		↓]
10-1-17		40%			# of video tapes		# of DVD movies	!
Prior Yrs		30%		<u> </u>	# of music CD's		# of video games	
Total		Total			24a and 24b	Total		#24
	Accelo		RECONCILIATIO	ON OF FIXED	Assets			
			d last October 1, 2022			_		
	•		e last October 1, 2022			-		
			e last October 1, 2022	.+		_		
AS			& over 10 years old **	<u> </u>				
	Assets decia	ueu inis	year October 1, 2023			_		
	Amount of	vnenee	d equipment last year					
1	Amount of e		u equipment last year apitalization Threshold			_		1
		∪8	ipitanzadon milesnoid	**				
				"Compl	ete Detailed Listing of D	-		Page 6
I					** Assets Orig Value s	≤\$250 –	page 4	

2023 PERSONAL PROPERTY DECLARATION — SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:	Rea	Assessment da uired return date		
	•	roperty Declaration		•
Owner's Name:		elivered or postm		
DBA:	Wedne	sday, November		3 to:
Mailing address:		P.O. Box 150		
City/State/Zip:		Branford, CT 06		
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, p				
iractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in ar such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors i			#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs notude air and water pollution control equipment.			#10	
#11 Horses And Ponies Describe your horses and ponles. 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 pols, fish finders, etc.). A \$500 value exemption will be applied.	n in his business		#12	
#13Manufacturing machinery & equipment Manufacturing machinery and equipment used in man esearch or engineering devoted to manufacturing; or used for the significant servicing or overhauling of indus factory 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			#14	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing,	mercantile, trading			···
and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typev copy machines, telephones (Including mobile telephones), telephone answering machines, facsimile machine cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen	es, postage meters,		#16	
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, nilking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquac	corn choppers,			
etc.), used in the operation of a farm.			#17	
#18 - Farming Tools Farm tools, (e.g., hoes, rakes, pltch 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 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.			#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cal				
untennae, 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.			#21	
22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), undergrour urbines, Class I Renewables, etc., of gas, heating, or energy producing companies, telephone compa	nies, water and water			
nower companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pump Is well as property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).	os, truck scales, etc.),		#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, m supplies and maintenance supplies, etc.).	nedical and dental		#23	
f24 - Other All Other Goods, Chattels and Effects Any other taxable personal property not previously me	entioned or which			
loes not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, vic sillboards, coffee makers, water coolers , leasehold improvements .	leo games, signs,		#24	
Total Assessment – all codes #9 through #24	Subtotal >		7	
25 - Penalty for failure to file as required by statute - 25% of assessment	Oubtotui *		#25	
Exemption - Check box adjacent to the exemption you are claiming:			HZ.U	
☐ I – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000 assessment per animal	☐ I – Mechanic's 1	ools - \$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 th	e Assessor by the I	equired return date		
G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption		equired annually		
I - Farm Machinery \$100,000 assessment - Exemption application M-28 required annual in the control of the contr	ually			
☐ J - Class I Renewable - Exemption Application required.	autrod provida	n	-	
	<u> чинеи – рточае со</u>	ьх		
	or's Final Asse	ssment Total >		
TO SEE STATE OF THE PROPERTY O		Sometival /		

List or Account#:	
Owner's Name:	

Assessment date October 1, 2023
Required return date November 1, 2023

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 Connecticut General Statutes §12-49. SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS. CHECK ONE **OWNER** PARTNER П CORPORATE OFFICER \Box MEMBER 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. 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 Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Direct questions concerning declaration to the Assessor's Office where property is located at: Check Off List: Phone 203-488-2039 Read instructions on page 2 Hand deliver declaration to Mail declaration to: ☐ Complete appropriate sections Town of Branford Town of Branford 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, 2023 Notes:

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 Wednesday, November 1, 2023

-OR- a 25% Penalty as required by law shall be applied.