

Descriptions of Personal Property to Declare

The following list gives examples of types of properties to be declared. The listing is by the State of Connecticut property codes:

Code #9: Motor Vehicles

Unregistered motor vehicles (ex: campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all (CGS Sec. 12-71(f)(1)(3), 12-71b(g), 12-43). If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.

Code #10: Manufacturing Machinery & Equipment

Use this category to report machinery and equipment not included under Code #13 or Code #15. Include industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (ex: tools, dies, jigs, patterns, etc.) or ten-year or greater property (ex: property that has a class of more than 16 years). Include air and water pollution control equipment, regardless of its class life. (A property tax exemption for this type of equipment is available if the Connecticut Department of Environmental Protection certifies it, but air/water pollution control equipment does not meet the predominant use criteria for exemption under Code #13 or Code #15.) Include all machinery and equipment located in a Distressed Municipality, Enterprise Zone, or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS § 12-81(60) or (70).

Code #11 – Horses or Ponies

A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption is 100% provided Form M-28 is filed with and approved by the Assessor.

Code #12 – Commercial Fishing Apparatus

All fishing apparatus exclusively used by a commercial fisherman in his business (ex: fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.

Code #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.

Code #14 – Manufactured Homes

Only if not currently assessed as real estate.

Code #16 – Furniture, Fixtures & 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.

Code #17 – Farm Machinery

Farm machinery (ex: tractors, harrow, bush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.

Code #18 - Farm Tools

Farm tools, (ex: hoses, rakes, pitch forks, shovels, brooms, etc.).

Code #19 – Mechanics Tools

Mechanics tools, (ex: wrenches, air hammers, jacks, sockets, etc.).

Code #20 – EDP Equipment

Electronic data processing equipment ex: 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.

Code #21 – Telecommunications Equipment

#21a – Telecommunication Equipment including cables, conduits, antennae, towers, batteries, generators, or any equipment not deemed technology advanced by the Assessor.

#21b – Telecommunication equipment including controllers & control frames, relays switching & processing equipment, or any other equipment deemed technology advanced by the Assessor.

Code #22 – Cables, Conduits, Pipes, Poles, etc.

Cables, conduits, pipes, poles, towers if not currently assessed as real estate, underground mains, wires, etc., of gas, heating, energy producing or telephone companies, water and water power companies. Included items annexed to the ground (ex: 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 (ex: pumping stations).

Code #23 – Expensed Supplies

The average monthly quantity of supplies normally consumed in the course of business (ex: stationary, post-it-notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies, and maintenance supplies, etc.).

Code #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. (Ex: video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements other than realty, etc.)