

Easton, 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 have failed to declare your taxable personal property.

triat you are still ope	stating the business and have falled to	deciare your taxable	personal property.
	AFFIDAVIT OF BUSINESS TERMIN	IATION OR MOVE	OR SALE OF BUSINESS OR PROPERTY
1	of		at
Business or property	y owners name Bus	siness Name (if applicable)	Street location
With regards to said	d business or property I do so certify that	on	_ Said business or property was (Please ⊠ appropriate box):
		Date	
☐ SOLD TO:			
	Name		Address
☐ MOVED TO:			
	City/Town and State to where business or proper	rty was moved	Address
☐ TERMINATED:	Attach Bill of Sale or Letter of Di	ssolution to this forn	n and return it with this affidavit to the Assessor's office
The sig	ner is made aware that the penalty for ma	aking a false affidavit	is a \$500.00 fine or imprisonment for one year or both.
Signature			Print 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

Easton Assessor's Office Hours: Monday - Friday 8:30 a.m. - 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 -

- 1. 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).
- 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 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

- defined 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).
- 2. 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 2022, 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 - Fur	niture, fixtures and equip	oment	
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

Ourner's Name		Doguirod	sessment date return date N		•
Location (street & number)					
,	unations professions farmers lessors. Answer	er all questions 1 through 12, writing N/A on a	lines that are not ar	nlicable	
			_	рисине.	
Nome.	s concerning return to -	2. Location of accounting i	ecords -		
A -l -l					
<u> </u>					
City/State/Zip		()	1 , ,		
			/		
3. Description of Business					
4. How many employees work in y					
5. Date your business began in thi				•	
		his town?			ease 📋
		Sole proprietor Other-Describ			
·· —		☐ Profession ☐ Retail/Mercantil		_	or
☐ Other-	Describe	IRS Business Activit	y Code		
9. In the last 12 months was any o	of the property included in this declar	ation located in another Connecticut	town	Yes	No
	entify by specific months, code, cost				
10. Are there any other business of If yes give name and mailing ac	perations that are operating from you ddress.	ur address here in this town?			
If yes, complete Lessor's Listi	on October 1st any borrowed, cons				
	der conditional sales agreements must b	nts related to leased personal property the reported by the lessor.) Computerized to			
illiornation is reported in prescribed for	Lessee #1	Lessee #2	Les	ssee #3	
Name of Lessee					
Lessee's address					
Physical location of equipment					
Full equipment description					
Is equipment self manufactured?	Yes ☐ No ☐	Yes □ No □	Yes		
Acquisition date			,		
Current commercial list price new					
Has this lease ever been purchased,	Yes ☐ No ☐	Yes □ No □	Vac	No □	
assumed or assigned?	163 110	163 110	163		
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 ☐Capital ☐Conditional Sale	☐Operating ☐Ca	apital Condition	onal 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 ☐ Less	sor □ Les	ssee 🗌

List or Account#:	<u> </u>			,	Assessment o	date October 1, 2023
Owner's Name:				Requi	ed return dat	e November 1, 2023
rescribed, shall resand must be reported. Yes No Did you yes, en Did you If yes, i	by you but sult in the ped includes u dispose outer a descrudicate pre	ORT Pursuant to Connecticut General in your possession as of the assessment of resumption of ownership and subsequent to (but is not limited to) dumpsters, gas/proper from any leased items that were in your possestiption of the property and the date of dispositions of the leased items that were in your possession of the leased items that were in your possessions lessor, item(s) and date(s) acquired of the equipment listed below declared any	ax liability plus penalties. Propert ane tanks, vending machines, wat assion on October 1, 2022? If sition in the space to the right. assession on October 1, 2022? in the space to the right.	i. Failure to y you do r er coolers	o declare, in the not lease that ma , coffee machine	form and manner as herein by be in your possession s.
in the 'A	Acquisition	Cost' row. Lease #1	Lease #2			Lease #3
Name of Lessor		2000 111	20000 112			2000 %0
Lessor's address						
Phone Number						
Lease Number						
Item description / Model #						
Serial #						
Year of manufacture						
Capital Lease		Yes ☐ No ☐	Yes ☐ No ☐		Ye	es 🗌 No 🗌
Lease Term – Beginning/End						
Monthly rent						
Acquisition Cost						
Year Included						
_		FER OF PROPERTY REPORT DSED ASSETS COPY AND ATTACH AI Description of			Acquired	Acquisition Cost
		D LISTING OF ASSETS ORIG VAL at to CGS 12-81(79) – Listing of assets		ith an ori	ginal value ≤ \$2	250
		Description of Item		Date	Acquired	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.
- 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 filings are acceptable as long as 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 Acco	ount#:								Assessmen	nt date Oct o	ober 1, 2023
Owner's Na	ime:								Required return of	date Noven	nber 1, 2023
	ehicles Unregistonnecticut but reg				under CG	S 12-	turing machinery 81 (76) (MM&E) f d on DECD EZ M	or exem		Ass	essor's
	VEHICLE 1	VEHIC	LE 2	VEHICLE 3	Year	Ori	ginal cost, trans-	%	5	Us	e Only
Year					Ending		ation & installation	Good	Depreciated Value		
Make					10-1-23			95%			
Model					10-1-22			90%			
VIN					10-1-21			80%			
Length					10-1-20			70%			
Weight					10-1-20			60%		1	
Purchase \$					10-1-19			50%			
Date											
Date					10-1-17			40%		# 0	
\					Prior Yrs			30%		# 9	
Value					Total			Total		#10	
#11 – Horses	and Ponies	i			#12 – Co	mmer	cial Fishing Appar	atus			
	#1	#2	1	#3	Year	Ori	ginal cost, trans-	%	Depreciated Value		
Breed					Ending	porta	ation & installation	Good	Depreciated value		
Registered					10-1-23			95%			
Age					10-1-22			90%			
Sex					10-1-21			80%			
Quality					10-1-20			70%			
Breeding					10-1-19			60%			
Show										ŀ	
					10-1-18			50%			
Pleasure					10-1-17			40%			
Racing					Prior Yrs			30%		#11	
Value					Total			Total		#12	
CGS 12-81(76	cturing machiner) for exemption	must co			#14 – Mo as real es		1		currently assessed		
	ginal cost, trans-	%	Depre	eciated Value	V		#1	#2	#3	1	
	tion & installation	Good			Year						
10-1-23		95%			Make						
10-1-22		90%			Model						
10-1-21		80%			ID Numbe	er					
10-1-20		70%			Length						
10-1-19		60%			Width						
10-1-18		50%			Bedrooms	S				l l	
10-1-17		40%			Baths						
Prior Yrs		30%								#13	
Total		Total			Value					#14	
#16 - Furniture	e, fixtures and ed	quipment									
	ginal cost, trans-	%	_								
	tion & installation	Good	Depre	eciated Value							
10-1-23		95%									
10-1-22		90%									
10-1-21		80%								ŀ	
		70%									
10-1-20											
10-1-19		60%									
10-1-18		50%									
10-1-17		40%									
Prior Yrs		30%									
Total		Total								#16	
#17 – Farm M	lachinery				#18 – Far	m Too	ols				
1	ginal cost, trans-	%	D	a alata di Malara	Year		ginal cost, trans-	%	5		
	tion & installation	Good	Depre	eciated Value	Ending		ation & installation	Good	Depreciated Value		
10-1-23		95%			10-1-23			95%			
10-1-22		90%			10-1-22			90%		1	
10-1-21		80%			10-1-21			80%		 	
10-1-20		70%			10-1-20			70%			
10-1-20		60%			10-1-20			60%			
10-1-18		50%			10-1-18			50%			
10-1-17		40%			10-1-17			40%		,,,-	
Prior Yrs		30%			Prior Yrs			30%		#17	
Total		Total			Total			Total		#18	

List or A	Account#:						Assessmer	t date October 1,	2023
Owner'	s Name:						Required return of	date November 1,	2023
#19 – Me	echanics Tools			# 20 EI	ectronic data processing	g equipn	nent		
Year	Original cost, trans-	%	Depreciated Value		accordance with Sec				
Ending	portation & installation	Good	Depreciated value		Computer				
10-1-23 10-1-22		95% 90%		V	_	-		·	
10-1-22		80%		Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		
10-1-20		70%		10-1-23		95%			
10-1-19		60%		10-1-22		80%			
10-1-18		50%		10-1-21		60%			
10-1-17		40%		10-1-20		40%		#10	
Prior Yrs Total		30% Total		Prior Yrs Total		20% Total		#19 #20	
	ecommunication com		uinment not techno-		ecommunication compa		ment technologically	1120	
			coded #21c property		d-include previously cod				
with #21a	a	- I	1		i I	ı	 I		
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		
10-1-23	portation & installation	95%	-	10-1-23	portation & installation	95%	-		
10-1-22		90%		10-1-22		80%			
10-1-21		80%		10-1-21		60%			
10-1-20		70%		10-1-20		40%			
10-1-19		60%		Prior Yrs		20%			
10-1-18		50%		Total		Total			
10-1-17 Prior Yrs		40% 30%		-					
Total		Total		-	21a and 21b	Total		#21	
	blee conduite nince		Panawahlas ata	# 22 Ev	pensed Supplies	Total		#21	
Year	bles, conduits, pipes, Original cost, trans-	%	Neriewabies, etc		age is the total amount o	ovnondo	nd on supplies since		
Ending	portation & installation	Good	Depreciated Value		age is the total amount of				
10-1-23					tober 1, 2022.				
10-1-22				Year	Total Expended	# of	Average Monthly		
10-1-21				Ending	'	Months	7 Wordge Worlding	·	
10-1-20				10-1-23					
10-1-19 10-1-18									
10-1-17									
Prior Yrs									
Total		Total						#22	
Check he	ere if a PURA 🗌 or F	ERC [regulated utility					#23	
	ther Goods - including	ĭ	hold improvements		tental Entertainment Me	1	I		
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		
10-1-23	portation & motaliation	95%		10-1-23	portation & motaliation	95%			
10-1-23		90%		10-1-23		80%			
10-1-21		80%		10-1-21		60%			
10-1-20		70%		10-1-20		40%			
10-1-19		60%		Prior Yrs		20%			
10-1-18		50%		Total	" 6 ' 1 ' 1	Total	" (D) (D)		
10-1-17 Prior Yrs		40% 30%		<u> </u>	# of video tapes # of music CD's		# of DVD movies # of video games		
Total		Total			24a and 24b	Total	# or video garries	#24	
rotai	1	Total	D			Total		<i>n</i> 21	
			RECONCILIATIO	N OF FIXED	ASSETS				
	Assets	declare	d last October 1, 2022			_			
			e last October 1, 2022			_			
_			e last October 1, 2022	+		_			
As			& over 10 years old **			-			
	Assets decla	irea this	s year October 1, 2023			-			
	Amount of a	expense	ed equipment last year						
	31		apitalization Threshold			-			
				*Compl	ete Detailed Listing of D	isposed	Assets –page 4		Page 6
				ľ	** Assets Orig Value ≤	•	. •		

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

List or Account#:	Rec	Assessment d uired return dat		ctober 1, 2023		
		Property Declarat		•		
	and d	elivered or postr	narked	l by		
DBA:		sday, November				
Mailing address:	Town o	of Easton, Assessor's Office 225 Center Road				
City/State/Zip:		Easton, CT 060	612			
,				Assessor's		
Location (street & number)				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, pass tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in anoth such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in C	er state, or any		#9			
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, pa Include air and water pollution control equipment.	atterns, etc.).		#10			
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will 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 ir (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	n his business		#12			
#13 – Manufacturing machinery & equipment Manufacturing machinery and equipment used in manufacturing; or used for the significant servicing or overhauling of industria 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, me and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewrit copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines,	ers, calculators, postage meters,		#40			
cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equip			#16			
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, cor milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquacultu			447			
etc.), used in the operation of a farm. #18 - Farming Tools Farm tools, (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).			#17			
#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, p.	rinters peripheral		#13			
computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of 1986, etc.). Bundled software is taxable and must be included.	the IRS Code of		#20			
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cables antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21b i						
controllers, control frames, relays switching and processing equipment or other equipment deemed technologica the Assessor.			#21			
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground						
turbines, Class I Renewables, etc., of gas, heating, or energy producing companies, telephone companie water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pu						
scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g., pumping s			#22			
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of bus stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, med supplies and maintenance supplies, etc.).			#23			
#24 – Other All Other Goods, Chattels and Effects Any other taxable personal property not previously menti does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, video						
billboards, coffee makers, water coolers, leasehold improvements .	games, signs,		#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 – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000 assessment per animal ☐	I – Mechanic's	Tools - \$500 value				
	Assessor by the	required return date				
☐ G & H — Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption a		· ·				
☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annual						
☐ J - Class I Renewable - Exemption Application required.						
J - Water Pollution or Air Pollution control equipment - Connecticut DEEP certificate requ	ired – provide co	ру				
U – Manufacturing Machinery & Equipment - Exemption claim required annually	. Final A.					
Total Net Assessment Assessor	s Final Asse	essment Total >	1			

or Account#: er's Name:		Assessment date October 1, 2 Required return date November 1, 2
	DECLARATION OF PERSONAL PROPERTY A THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY AVOID PENALTY — IMPROPERLY SIGNED DECLARATIONS REQUESTED TO THE PROPERTY SIGNED A OR SECTION B	BE FILED WITH THE ASSESSOR. UIRE A 25% PENALTY
completed ac personal proj	O HEREBY declare under penalty of false statement that all coording to the best of my knowledge, remembrance, and be perty liable to taxation; and that I have not conveyed or tenderating to the assessment and collection of tax	lief; that it is a true statement of all my nporarily disposed of any estate for the xes as per Connecticut General Statutes
CHE	SEE PAGE TWO (2) FOR SIGNATURE REQUIR CK ONE OWNER PARTNER CORPORATE OFFICER MEMBER	EMENTS.
Signature		Dated
	Signature/Title	
	Print or type name	
	EREBY declare under oath that I have been duly appointed agent for the od knowledge sufficient to file a proper declaration for him in accord with the	
Witness of agent's	Print or type agent's name AGENT SIGNATURE MUST BE WITNESS sworn statement	SED
Subscribed and sw		Dated
	Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Co	ommissioner of Superior

Phone (203) 268-6291 Hand deliver or	www.eastonct.gov	Check Off List: ☐ Read instructions on page 2 ☐ Complete appropriate sections
mail declaration to:		☐ Complete exemption applications
Town of Easton		☐ Sign & date as required on page 8
Assessor's Office		☐ Make a copy for your records
225 Center Road		☐ Return by November 1, 2023
Easton, CT 06612		
otes:		

Before filing, make copies of the completed declaration for your records. In office copy fee is \$1.00 per page.

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