

Town of Stonington  
Department of Assessment  
152 Elm Street  
Stonington, CT 06378

## Stonington, Connecticut 2023 Declaration of Personal Property – Short Form

**Who Should File :** All owners of taxable personal property. If you no longer own the above noted business or personal property assessed in your name last year, you need only to complete the AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS below and return this declaration to the Assessor. If you do not, the Assessor must assume that you are still operating the business or still own and have failed to declare your taxable personal property.

**Complete:** Complete the entire declaration. Writing "Same as last year" is not acceptable. Do not forget the DETAILED LISTING OF DISPOSED ASSETS REPORT (page 2) and the LESSEE'S LISTING REPORT (page 4).

**Signature Required:** The owners shall sign the DECLARATION OF PERSONAL PROPERTY AFFIDAVIT (page 4). The owner's agent may sign the

declaration, in which case the declaration must be duly sworn to or notarized.

**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).

**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) no later than:

Wednesday, November 1, 2023

**Stonington Department of Assessment Hours: 8:30 AM – 4:00 PM (forms available on line [www.stonington-ct.gov](http://www.stonington-ct.gov))**

Stonington covers the districts of Pawcatuck and the east side of Mystic and Old Mystic

**Direct questions concerning declaration to the Department of Assessment at:**

**Phone** 860-535-5098

**Email:** [assessor@stonington-ct.gov](mailto:assessor@stonington-ct.gov)

**Hand deliver declaration to**

Town of Stonington

Department of Assessment

152 Elm Street

Stonington, CT 06378

**Mail declaration to:**

Town of Stonington

Department of Assessment

152 Elm Street

Stonington, CT 06378

**Check Off List:**

☐ Read instructions

☐ Complete appropriate sections

☐ Complete exemption applications

☐ Complete disposed asset report

☐ Corporations complete all of page 3

☐ Make a copy for your records

☐ Sign, date & witness as required on page 4

☐ Return by November 1, 2023

### AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY

I, \_\_\_\_\_ of \_\_\_\_\_ at \_\_\_\_\_  
Business or property owners name Business Name (if applicable) Street location in Town.

With regards to said 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 property was moved

Address

☐ TERMINATED:

Attach Bill of Sale or Letter of dissolution to this form and return it with this affidavit to the Assessor's office

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

Print name

This form may NOT be used by utility companies, telecommunication companies, lessors, or persons claiming manufacturing machinery and equipment (Codes 10 or 13)

## INSTRUCTIONS—Short Form

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. Mobile manufactured home—not assessed as real estate
  - c. Leasehold improvements
2. Businesses, occupations, farmers, and professionals need to complete: (Commercial and cost information is not open to public inspection)
  - Business Data Form
  - Lessee's Listing Report
  - Disposal, Sale or Transfer of Personal Property Report
  - Taxable Property Information
  - Sign the Affidavit
3. Lessors need to complete: (Commercial and cost information is not open to public inspection)
  - Business Data
  - Taxable Property Information
  - Lessor's Listing Report
  - Disposal, Sale or Transfer of Property Report
  - Sign the Affidavit

### Filing Requirements –

1. The Personal Property Declaration must be filed annually on or before November 1<sup>st</sup> (or the Monday following if November 1 falls on Saturday or Sunday) (CGS §12-42).
2. 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 subject to a 25% penalty.
4. Pursuant to CGS12-81(79) tangible personal property with an original value of not more than \$250 and over 10 years old is exempt. (Detailed listings on such assets are reported on Page 2).

### Exemptions –

1. On page 3 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.
3. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor.

### Extension –

The Assessor may grant a filing extension for good cause (CGS §12-42). If a request for an extension is needed, you need to **request the filing extension in writing** with the Assessor on or before November 1

### 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).

### Filing None/Zero –

**Filing a declaration stating None or Zero assets is not acceptable without a letter of explanation as to why there are no assets used in the operation of the business.**

### Before Filing-

**Make Copies of Completed Declaration for Your Records**

## \*\*\* IMPORTANT \*\*\*

### Penalty of 25% is Applied –

1. When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. (See 2. Under Filing Requirements.)
2. When declarations are submitted after November 1 and an extension has NOT been granted, a 25% penalty is applied to the assessment.
3. When an extension is granted 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.

### Signature Required –

1. The owners shall sign the declaration (page 4).
2. The owner's agent may sign the declaration. In which case the declaration **must** be duly sworn to or notarized (see 3 below).
3. Corporate officers signing for their **corporations must have the returns 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.**

**2023 PERSONAL PROPERTY DECLARATION – SHORT FORM SUMMARY SHEET**

Commercial and financial information is not open to public inspection

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

List or Account # \_\_\_\_\_

Owner's Name \_\_\_\_\_

Address \_\_\_\_\_

DBA \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone / Fax \_\_\_\_\_

Street location of personal property in Stonington \_\_\_\_\_

E-mail \_\_\_\_\_

Description of business: \_\_\_\_\_

Type of ownership: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole Proprietor ☐ Other-Describe \_\_\_\_\_Type of business: ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Profession ☐ Retail/Mercantile ☐ Tradesman ☐ Other \_\_\_\_\_

IRS Business Activity Code \_\_\_\_\_

Square footage \_\_\_\_\_

No. of Employees \_\_\_\_\_

**#9 Motor Vehicles UNREGISTERED** (e.g. 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. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date	Value

**ASSESSOR'S  
USE ONLY**Code **ASSESSMENTS**

#9	
#9	
#9	
#9	
#9	
#9	
#9	
#9	

**#14 Mobile Manufactured Homes** if not currently assessed as real estate

Year	Make	Model	Identification No.	Length	Width	Bedrooms	Baths	Value

#14

Property Code and Description

Net Depreciated  
Value From page 2

**#16 - Furniture & Fixtures** Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation 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.

#16

**#17 - Farm Machinery** Farm machinery (e.g., tractors, harrows, 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.

#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., 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.

#20

**#23 - Average Supplies** The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).

#23

**#24 - Other 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. (e.g. video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, **leasehold improvements** (other than realty etc.).

#24

Total Assessment – all codes #9 through #24

Subtotal &gt;

#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  
☐ 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 the Assessor by the required return date

- ☐ G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually  
☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annually  
☐ J – Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy

Total Net Assessment

Assessor's Final Assessment Total &gt;

**2023 PERSONAL PROPERTY DECLARATION – SHORT FORM**  
Commercial and financial information is not open to public inspection.

**TAXABLE PROPERTY INFORMATION** Give actual acquisition costs including any additional charges for transportation and installation by year for each type of property described.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

<b>#17 – Farm machinery</b>				<b># 18 – Farm Tools or # 19 Mechanic Tools</b>				#17 #18 #19
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	
10-1-23		95%		10-1-23		95%		
10-1-22		90%		10-1-22		90%		
10-1-21		80%		10-1-21		80%		
10-1-20		70%		10-1-20		70%		
10-1-19		60%		10-1-19		60%		
10-1-18		50%		10-1-18		50%		
10-1-17		40%		10-1-17		40%		
Prior Yrs		30%		Prior Yrs		30%		
Total		Total		Total		Total		#16 #20 #23 #24
<b>#16 – Furniture, fixtures and equipment</b>				<b># 20 – Electronic data processing equipment</b>				
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	
10-1-23		95%		10-1-23		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		40%		In accordance with Section 168 IRS Codes Computers Only				
Prior Yrs		30%						
Total		Total						
<b># 23 – Expensed supplies - The average is the total amount expended on supplies since October 1, 2022 divided by the number of months in business since October 1, 2022.</b>				Year Ending	Total Expended	# of Mo.s	Average Monthly	
				10-1-23				
<b>#24a – Other Goods - including leasehold improvements</b>				<b>#24b – Rental Entertainment Medium</b>				
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	
10-1-23		95%		10-1-23		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		40%		# of video tapes _____ # of DVD movies _____ # of music CD's _____ # of video games _____				
Prior Yrs		30%		24a and 24b Total				
Total		Total						

**Detailed Listing of Disposed Assets Report**– If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete the following. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY INFORMATION

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

**Detailed Listing of Assets Orig Value ≤ \$250**

Pursuant to CGS 12-81(79) – Listing of assets purchased prior to 10/1/13 with a value of ≤ \$250

Code #	Description of Item	Date Acquired	Acquisition Cost

**Lessor's Listing Report** - attach additional sheet if needed

In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors:

	Lessee #1		Lessee #2		Lessee #3	
Name of Lessee						
Lessee's address						
Physical location of equipment						
Full equipment description						
Is equipment self manufactured						
Acquisition date						
Current commercial list price new						
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, specify by whom						
Date of such purchase, etc.						
If original asset cost was changed by this transaction, give details.						
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale		<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale		<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	
Lease Term - Begin and end dates						
Monthly contract rent						
Monthly maintenance costs if included in monthly payment above						
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>
	Lessee #4		Lessee #5		Lessee #6	
Name of Lessee						
Lessee's address						
Physical location of equipment						
Full equipment description						
Is equipment self manufactured						
Acquisition date						
Current commercial list price new						
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, specify by whom						
Date of such purchase, etc.						
If original asset cost was changed by this transaction, give details.						
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale		<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale		<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	
Lease Term - Begin and end dates						
Monthly contract rent						
Monthly maintenance costs if included in monthly payment above						
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

**LESSEE'S LISTING REPORT** Lessee's Name \_\_\_\_\_ Pursuant to Connecticut General Statutes §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

- Yes ☐ No ☐ Did you dispose of any leased items that were in your possession on October 1, 2022? If yes, enter a description of the property and the date of disposition in the space to the right. \_\_\_\_\_
- ☐ ☐ Did you acquire any of the leased items that were in your possession on October 1, 2022? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right. \_\_\_\_\_
- ☐ ☐ Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row. \_\_\_\_\_

	Lease #1	Lease #2	Lease #3
Name of Lessor			
Lessor's address			
Lease Number			
Item description / Model #			
Serial #			
Year of manufacture			
Capital Lease	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Lease Term - Beginning/End			
Monthly rent			
Acquisition Cost			
Year Included			

### DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE DIRECTOR OF ASSESSMENT.

AVOID PENALTY - IMPROPERLY SIGNED DECLARATIONS REQUIRE A 25% PENALTY

COMPLETE SECTION A OR SECTION B

CHECK ONE ☐ OWNER

☐ PARTNER

☐ CORPORATE OFFICER (Sec. B or see instruction signature requirements)

☐ MEMBER

#### 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.

Signature \_\_\_\_\_

Dated \_\_\_\_\_

Signature/Title \_\_\_\_\_

Print or type name \_\_\_\_\_

#### Section B For Agents (Corporations)

**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.

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

Subscribed and sworn to before me - \_\_\_\_\_

Dated \_\_\_\_\_

Circle one: Notary or Commissioner of Superior Court

The Personal Property Declaration must be signed above and delivered to the Assessor or postmarked (as defined in C.G.S. Sec. 1-2a) by Wednesday, November 1, 2023 - a 25% Penalty for failure to file is required.