Town of Scotland Assessor's Office 9 Devotion Rd., PO Box 122. Scotland, CT 06264-0122

Return Service Requested

You are responsible for ensuring this declaration is received by the Assessor's Office. To avoid the 25% non-filing penalty, you must have the proof of mailing or receipt AND provide a copy of the declaration sent.
If you want a receipt upon delivery of the declaration (check one): a)include a self-addressed, stamped envelope
b) provide your e-mail address
c)obtain a Certificate of Mailing from the Post Office
A fillable version and an Excel workbook of this form are available at

Scotland, Connecticut 2022 Declaration of Personal Property – Long Form

Filing Requirement – <u>All resident owners</u> of personal property located in Scotland on October 1, 2022 are required to file this declaration annually with the Assessor (Conn. Gen. Stat. §12-41). <u>All non-resident owners</u> of personal property located in Scotland on October 1, 2022 are required to file this declaration if the property was located in Scotland for at least 3 months since October 1, 2021 (Conn. Gen. Stat. §12-43).

Penalty for Late Filing, Improper Signature, Non-Filing and Omission of Data – There is a 25% penalty added to your assessment if:

- The Declaration is not received by or postmarked no later than Tuesday, November 1, 2022 (per CGS §12-42(a));
- > The Declaration of Personal Property Affidavit on page 4 is not signed by the owner or the owner's agent, if duly sworn to or notarized;
- > The Declaration is received on-time but property is omitted; or
- No Declaration is filed (Conn. Gen Stat. §12-41(e), §12-42).

The penalty CANNOT be removed by the Board of Assessment Appeals (Conn Gen Stat. §12-114, §12-119a). In addition, if the declaration is received late or not at all, there will be <u>NO EXEMPTIONS</u> (Conn. Gen Stat. §12-91d, §12-81(76)).

Extension – A request for a filing extension for good cause (§12-42) is possible if it is received on or before Tuesday, 11/1/2022. The request must be in writing or by email to assessor@scotlandct.org.

DUE DATE: MUST HAVE A POSTMARK ON OR BEFORE Tuesday, November 1, 2022

If you no longer own the personal property assessed in your name or if you moved it out of Scotland - Complete the AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS below and return this declaration to the Assessor with proof of closure, move or sale. If you do not, the Assessor assumes you still own the property and failed to file.

,		of		_at		
Business	or property owner's name	Busines	ss Name (if applicable)	Street location in Scotland		
vith regards t	o personal property do so certify t	hat on		said property was (circle one):		
			Date			
old To:						
	Name		Ad	ldress		
Noved To:						
	City/Town + State		Address			
erminated:	Attach Bill of Sale or Letter of Dis	ssolution and re	eturn it with this affidavit t	to the Assessor's Office.		
he signer is r	made aware that the penalty for m	aking a false af	fidavit is a \$500.00 fine. in	nprisonment for one year or both.		
0	, , , , , , , , , , , , , , , , , , ,	. 0	,	, ,		

Scotland, Connecticut 2022 Declaration of Personal Property – Long Form 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. **COMMERCIAL AND COST INFORMATION IS NOT OPEN TO PUBLIC INSPECTION.**

Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

Who Should File a Declaration -

Owners of:

- a. Unregistered motor vehicles (A vehicle whose registration has expired; a vehicle registered out of state that most often leaves from, returns to or remains in Connecticut; a camp trailer, camper or motor home that is not registered in Connecticut; construction, excavation + grading equipment including bulldozers, tractors and paving; snowmobiles + ATVs).
- b. Mobile manufactured home -not assessed as real estate
- Business owners, including corporations, farmers, professionals, d/b/a, self-employed, LLCs, partnerships.
- d. Lessors and lessees of personal property, regardless of their exemption eligibility.

What Sections of the Declaration Should Be Completed -

Business Data, Lessor's and/or Lessee's Listing Report, Disposal, Sale or Transfer of Property Report, Taxable Property Information, Declaration of Personal Property Affidavit on page 8

Filing Deadline -

DUE DATE: MUST HAVE A POSTMARK ON OR BEFORE Tuesday, November 1, 2022.

Exemptions-

- 1. 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.
- 3. 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.

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.

#16	- Furniture, fixture:	s and equi	pment
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10/1/22		95%	
10/1/21		90%	
10/1/20	1000	80%	800
10/1/19		70%	
10/1/18		60%	
10/1/17		50%	
10/1/16		40%	
Prior Yrs	2000	30%	600
Total	3000	Total	1400

	Use Only
ĺ	
l	
١	

#16

Assessor's

Page 2

2022 PERSONAL PROPERTY DECLARATION

List or Account #: Owner's Name:				Assessment date Postmarked No Later	October 1	1, 202
DBA: Location (street & number)						
	occupations, professions, farmers, lessors stions concerning return to -		through 12, writing	_	าot applica	ble.
Name Address City/State/Zip						
Phone / Fax () E-mail	/_()	()		<u>/ ()</u>		
3. Description of Business						
4. How many employees work in	your facilities in this town only?					
5. Date your business began in th						
·	Corporation Partnership LLC	☐ Sole proprietor ☐ (Other-Describe			
7. Type of business:	Manufacturer Wholesale Servic		etail/Mercantile		ır	
	Other-Describe		IRS Business Ac	ctivity Code		NI-
•	of the property included in this declaration dentify by specific months, code, cost, and		nnecticut town		Yes	No
If yes give name and mailing a			?		_ 	
If yes, complete Lessor's Listin						
Did you have in your possession If yes, complete Lessee's Listin	on on October 1 st any borrowed, consigne g Report <i>(page 4)</i>	ed, stored or rented prop	perty?			
	der to avoid duplication of assessments related agreements must be reported by the lessor.) C					
Name of Lessee						
Lessee's address						
Physical location of equipment						
Full equipment description						
Is equipment self-manufactured?	Yes No [Yes 🗌 No 🗌		
Acquisition date						
Current commercial list price new	,					
Has this lease ever been purchase assumed or assigned?	ed, Yes No			Yes No No		
If yes, specify from whom						
Date of such purchase, etc. If original asset cost was changed	bu					
this transaction, give details. Type of lease	□Operating □Capital □C	Conditional Calo	ΠOnorat	ting □Capital □Condition	nal Calo	
Lease Term – Begin and end date:		Conditional Sale	<u> </u>	ing meapital mechalilor	iai Sale	
Monthly contract rent						
Monthly maintenance costs if inclin monthly contract rent	uded					
Is equipment declared on the Less or the Lessee's manufacturing exemption application?	sor's Yes No Lessor	Lessee 🗌 \	Yes No	Lessor	Lesse	ee 🗌

List or Account#:				Assessment o	date October 1, 2022
Owner's Name:					
property not owned by you manner as herein prescribe	but i d, sh	t to Connecticut General Statutes §12-57 in your possession as of the assessment o all result in the presumption of ownershi nust be reported includes (but is not limit	date must be p and subseq	included on this form. Failure to uent tax liability plus penalties.	o declare, in the form and Property you do not lease that
Yes No		you dispose of any leased items that were perty and the date of disposition in the sp			yes, enter a description of the
	item	you acquire any of the leased items that n(s) and date(s) acquired in the space to t	he right.		
	Is th Inclu	e cost of any of the equipment listed belonded' row and list cost in the 'Acquisition	ow declared a Cost' row.	anywhere else on this declarati	on? If yes, note year in the 'Year
		Lease #1		Leas	se #2
Name of Lessor					
Lessor's address					
Phone Number					
Lease Number					
Item Description / Model #					
Serial #					
Year of Manufacture					
Capital Lease		Yes 🔲 No 🗌		Yes _	No 🗌
Lease Term – Beginning/End					
Monthly Rent					
Acquisition Cost					
Year Included					
Detailed Listing of Disposed A you do not need to complete BUSINESS CLOSING OR MOVE OF BU	rope ssets this sines	RTY REPORT rty — If you disposed of, sold or transferre s Report and Reconciliation of Fixed Asse declaration. You must, however, return to s or Sale of Business found in this return. ts Copy and attach additional sheets if n	ts on page 6. to the Assesso DO NOT INCL	If you no longer own the busin or this declaration along with the	ness noted on the cover sheet ne complete
<u>Date Removed</u> <u>C</u>	ode.	<u>Description of Item</u>		<u>Date Acquired</u>	Acquisition Cost
Detailed Listing of Assets p	urcha	ased prior to 10/1/12 with an original co Description of Item		(per CGS12-81(79)) – These iter Date Acquired	ns will be exempted if eligible. <u>Acquisition Cost</u>
	ld be osts in	: ncluding any additional charges for trans rd depreciation as shown on the form wi			pe of property described.

- 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.
- 2) Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2, 2021 and September 30, 2022 apply to the new year (i.e., acquisition made October 30, 2021 is reported in the year ending October 1, 2022).
- 3) 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.

Owner's Name:									
#9 – Motor Vehicl	es - Unregistered mo	otor vehicles	& vehicles	#10 – Manufactu	uring machinery &	equipmen	t not eligible		
	ticut but registered				. (76) for exemption		0		
	VEHICLE 1	VEHICLE 2	VEHICLE 3						ssor's Use
				Year Ending	Original cost, trans.& install.	% Good	Depreciated Value		Only
Year									
Make				10/1/22		95%			
Model				10/1/21		90%			
VIN				10/1/20		80%			
Length				10/1/19		70%			
Weight				10/1/18		60%		ŀ	
Purchase \$				10/1/17		50%		ŀ	
Date				10/1/16		40%			
Malua				Prior Yrs		30%		# 9	
Value				Total		Total		#10	
#12 – Commercial	Fishing Apparatus	1			uring machinery & (76) for exemptio				
Year Ending	Original cost, trans.& install	% Good	Depreciated Value	Year Ending	Original cost, trans.& install	% Good	Depreciated Value		
10/1/22		95%		10/1/22		95%			
10/1/21		90%		10/1/21		90%			
10/1/20		80%		10/1/20		80%			
10/1/19		70%		10/1/19		70%		1	
10/1/18		60%		10/1/18		60%			
10/1/17		50%		10/1/17		50%			
10/1/16		40%		10/1/16		40%			
Prior Yrs		30%		Prior Yrs		30%		#12	
Total		Total		Total		Total		#13	
#14 – Mobile Man estate Year	ufactured Homes if I	not currently #2	assessed as real #3	#16 - Furniture, t	Original cost, trans.& install	ment % Good	Depreciated Value		
Make				10/1/22	trans.comstan	95%	Vuide	ļ	
Model				10/1/21		90%		İ	
ID Number				10/1/20		80%		i	
Length				10/1/19		70%			
Width				10/1/18		60%			
								i	
Bedrooms				10/1/17		50%		1	
Baths				10/1/16		40%			
				Prior Yrs		30%		#14	
Value				Total		Total		#16	
#17 – Farm Machir	1	1 1	ı	#18 – Farm Tools	T.	ı	I		
Year Ending	Original cost, trans.& install	% Good	Depreciated Value	Year Ending	Original cost, trans.& install	% Good	Depreciated Value		
10/1/22		95%		10/1/22		95%			
10/1/21		90%		10/1/21		90%			
10/1/20		80%		10/1/20		80%			
10/1/19		70%		10/1/19		70%		İ	
10/1/18		60%		10/1/18		60%			
10/1/17		50%		10/1/17		50%		İ	
10/1/16		40%		10/1/16		40%		İ	
_0, _, 10	1	1070		10, 1, 10		1070	 	1 1	
Prior Yrs		30%		Prior Yrs		30%		#17	
Prior Yrs Total		30% Total		Prior Yrs Total		30% Total		#17 #18	

List or Account#:

19 – Mechan	1	I.			tronic data proces		-	
Year Ending	Original cost, trans.& install	% Good	Depreciated Value	In acc	cordance with Sec Computer		IRS Codes	
10/1/22		95%		Year	Original cost,	%	Depreciated	
10/1/21		90%		Ending	trans.& install	Good	Value	
10/1/20 10/1/19	-	80% 70%		10/1/22		95%		
10/1/13		60%		10/1/21		80%		
10/1/17		50%		10/1/20		60%		
10/1/16		40%		10/1/19		40%		
Prior Yrs		30%		Prior Yrs		20%		#19
Total		Total		Total		Total		#20
21a Telecom	nmunication comp	anv equipr	nent not techno-	#21b Teleco	ommunication co	mpany ed	uipment	
	•		led #21c property	technologic	ally advanced-in- rty with #21b			
Year Ending	Original cost, trans.& install	% Good	Depreciated Value	Year Ending	Original cost, trans.& install	% Good	Depreciated Value	
10/1/22		95%		10/1/22		95%		
10/1/21		90%		10/1/21		80%		
10/1/20		80%		10/1/20		60%		
10/1/19	 	70%		10/1/19		40%		
10/1/18	<u> </u>	60%		Prior Yrs		20%		
10/1/17	<u> </u>	50%		Total		Total		
10/1/16	 	40%						
Prior Yrs	 	30%			210 004 244	Total		
Total	<u> </u>	Total			21a and 21b	rotal		#21
22 – Cables,	conduits, pipes, e	etc		# 23 - Exper	nsed Supplies			
Year Ending	Original cost, trans.& install	% Good	Depreciated Value	supplies sin	e is the total amo	21 divided	d by the number	
10/1/22 10/1/21				Year	n business since (Total	# of	Average	
10/1/20				Ending	Expended	Month	Monthly	
10/1/19				10-1-2022				
10/1/18	 							
10/1/17	 							
10/1/16								
Prior Yrs	+	Takel						#33
Total Check here	e if a DPUC regula	Total						#22
	Goods - including		improvements	#24	b Rental Entert	ainment	Medium	#23
∠+a - Utilef (icasenoid I	mprovements					
Year Ending	Original cost, trans.& install	% Good	Depreciated Value	Year Ending	Original cost, trans.& install	% Good	Depreciated Value	
10/1/22		95%		10/1/22		95%		
10/1/21		90%		10/1/21		80%		
10/1/20		80%		10/1/20		60%		
10/1/19		70%		10/1/19		40%		
10/1/18	 	60%		Prior Yrs		20%		
10/1/17	 	50%		Total	1	Total		
10/1/16	 	40%			# of video		# of DVD	
Prior Yrs	<u> </u>	30%		<u> </u>	# of music CD's		# of video	
Total		Total			24a and 24b	Total		#24
		Complete I	Detailed Listing of Dispose	ed Assets –page	4			
ECONCILIATION	OF FIXED ASSETS - *							
RECONCILIATION		μ		Expensed e	quipment last yr			
ssets declare		, , , , , , , , , , , , , , , , , , ,			quipment last yr on threshold			
Assets declare Assets dispose	ed 10/1/21 ed since 10/1/21							
Assets declare Assets dispose Assets added	ed 10/1/21							

List or Account#: «UID»

2022 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:

Owner's Name:

Commercial and financial information is not open to public inspection.

Assessment date October 1, 2022
Required return date November 1, 2022

`	Asses	sor's Use Only
Location (street & number)	Asses	sor's Use Only
	Asses	SOR'S USE ONLY
Not Doprociated I		ASSESSMENT
Property Code and Description Net Depreciated Value p. 5 & 6	Code	S
#9 Motor Vehicles UNREGISTERED motor vehicles (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.	#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.	#10	
#11 Horses and Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If 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 in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	#12	
#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 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, 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	#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	
equipment deemed technologically advanced by the Assessor.	#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground mains, wires, turbines, etc., of gas, heating, or energy producing companies, telephone companies, water and water power companies. Include items annexed to the ground (e.g., 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 (e.g., pumping stations).	#22	
paper clips, medical and dental supplies and maintenance supplies, etc.).	#23	
#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. (e.g. video tapes, vending machines, pinball games, video games, signs, billboards, water coolers, leasehold improvements.	#24	
Subtotal Assessment – all codes #9 through #24>		
#25 – Penalty for failure to file as required by statute – 25% of assessment	#25	

ption - Check box adjacent to the exemption you are claiming:	
I – Mechanic's Tools - \$500 value 🗌 M – Commercial Fishing	Apparatus - \$500 value
☐ I – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000	D assessment per animal
K – Municipal Leased K – Assets Orig. Cost ≤ \$2	250 & over 10 years old
the following exemptions require a separate application and/or	certificate to be filed with the Assessor by the
ed return date	
J – Water Pollution or Air Pollution control equipment – Conn	ecticut DEEP certificate required – provide copy
] I – Farm Machinery \$100,000 assessment - Exemption applica	ation M-28 required annually
$oxed{oxed}$ U – Manufacturing Machinery & Equipment - Exemption clain	n required annually
Net Assessment	Assessor's Final Assessment Total >
DECLARATION OF DED	SONAL PROPERTY AFFIDAVIT
	ITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.
	DECLARATIONS REQUIRE A 25% PENALTY
	ON A OR SECTION B
Section A	
liable to taxation; and that I have not conveyed or temporar relating to the assessment and collection of taxes as per Conr SEE PAGE TWO (2) FOR SI CHECK ONE OWNER	IGNATURE REQUIREMENTS. \Box PARTNER
☐ CORPORATE OFFICER	☐ MEMBER
Signature	Dated
Cignatura /Titla	
Signature/Title	
Print or type nam	ne .
	uly appointed agent for the owner of the property listed herei le a proper declaration for him in accord with the provisions of
Agent's Signature	Dated
Agent's Signature /	 'Title
Print or type agent's	
	MUST BE WITNESSED
Witness of agent's sworn statement	
Subscribed and sworn to	Dated
before me -	
Circle one: Assessor or staff member, Tow	vn Clerk, Justice of the Peace, Notary or
Commissioner of S	Superior Court
ct questions concerning declaration to the Assessor's Office at	• •
ne 860– 423-9634	Chack Off List:
il assessor@scotlandct.org	Check Off List:
l de devektor Acc	Read instructions on page 2
declaration to:	Complete appropriate sections
Town of Scotland	Complete exemption application
Assessor's Office	☐ Sign & date as required on page
Devotion Rd., PO Box 122. Scotland, CT 06264-0122	☐ Make a copy for your records☐ Postmarked by November 1, 202