

Town of Scotland
Assessor's Office
PO Box 122, 9 Devotion Rd.
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

Scotland, Connecticut 2022 Declaration of Personal Property – Short Form

Filing Requirement – All resident owners 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). All non-resident owners 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 the 3 months prior to 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;
- 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 **NO EXEMPTIONS** (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 before , 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.

<u>AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY</u>		
I, _____ Business or property owner's name	of _____ Business Name (if applicable)	at _____ Street location in Scotland
with regards to personal property do so certify that on _____		said property was (circle one): Date
Sold To:		
Name _____		Address _____
Moved To:		
City/Town + State _____		Address _____
Terminated: Attach Bill of Sale or Letter of Dissolution 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, imprisonment for one year or both.		
_____ Signature	_____ Print Name	_____ Phone Number

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

2022 PERSONAL PROPERTY DECLARATION – SHORT FORM

Commercial and financial information is not open to public inspection.

Round all figures to the nearest \$1.00

Use additional sheets, as necessary

TAXABLE PROPERTY INFORMATION

- Report actual acquisition costs including transportation and installation, by year, for each type of property described. Include all assets that may have been fully depreciated or expensed for income tax purposes but that are still owned by the reporting entity.
- Do not include assets disposed of on or between 10/1/2021 + 9/30/2022. Include assets acquired on or between 10/2/2021 + 10/1/2022.
- Computerized filings are acceptable as long as all of the information is reported: date acquired, acquisition cost, item description + number of items.

#17 – Farm Machinery				Circle One	#18 – Farm Tools or #19 – Mechanics Tools				Assessor's Use Only	
Yr Put in Service: Prior to:	Original cost + transport + installation	% Good	Depreciated Value		Yr Put in Service: Prior to:	Original cost + transport + installation	% 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%			#12
10/1/19		70%			10/1/19		70%			
10/1/18		60%			10/1/18		60%			#17
10/1/17		50%			10/1/17		50%			
10/1/16		40%			10/1/16		40%			#18
Prior Yrs		30%			Prior Yrs		30%			
Total		Total			Total		Total			#19

#16 – Furniture, fixtures and equipment					#20 -- Electronic data processing equipment					
Yr Put in Service: Prior to:	Original cost + transport + installation	% Good	Depreciated Value		Yr Put in Service: Prior to:	Original cost + transport + installation	% Good	Depreciated Value		
10/1/22		95%			10/1/22		95%			#16
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		Total			
10/1/15		40%			#23 Expensed Supplies - Annual amount spent on supplies since 10/1/2021 _____					#23
Prior Yrs		30%								
Total		Total								

#24a – Other Goods - including leasehold improvements				Complete Tables A + B			
Yr Put in Service:	Original cost + transport + installation	% Good	Depreciated Value				
10/1/22		95%		Part A. Detailed Listing of Disposed Assets Disposed – If you disposed of, sold or transferred property included in last year's filing, complete Part A in the table below. Do not include disposals in declared property. Part B. Detailed Listing of Assets purchased prior to 10/1/12 with an original cost of ≤ \$250 (per CGS12-81(79)) – These items will be excluded via a credit, if eligible. <i>You may use a separate page to list items so long as the information requested is included.</i>			
10/1/21		90%					
10/1/20		80%					
10/1/19		70%					
10/1/18		60%					
10/1/17		50%					
10/1/16		40%					
Prior Yrs		30%					
Total		Total			#24		

Part A				
Removal date	Code #	Description of Item	Date Acquired	Acquisition Cost

Part B				
	Code #	Description of Item	Date Acquired	Acquisition Cost

2022 PERSONAL PROPERTY DECLARATION – SHORT FORM SUMMARY SHEET

Commercial and financial information is not open to public inspection

List or Account # _____

Assessment date October 1, 2022

Required return date: Tuesday, November 1, 2022

Owner's Name _____

Address _____

DBA _____

City/State/Zip _____

Phone / Fax _____

/

Property Location in Scotland _____

E-mail _____

Description of business _____

#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. trailers, trucks, passenger cars, tractors, off-road construction vehicles, campers, RV's, snowmobiles, 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.

ASSESSOR'S
USE ONLY

Year	Make	Model	VIN or Serial No.	Length	GVW	Purchase Price	Date	Est. Current Value	Code	Assmt
									#9	

#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.

Breed	Age	Registered	Sex	Breeding/Show/Pleasure/Racing	Value		

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

Year	Make	Model	Id. No.	Length	Width	Bedrooms	Baths	Value		
									#14	

Property Code and Description

Net Depreciated
Value from page 2

#12 - Commercial Fishing Apparatus. Used exclusively by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.).

#12

#16 – Furniture, Fixtures + Equipment. For all commercial, industrial, manufacturing, mercantile, trading and all other businesses and professions. Examples: desks, chairs, file cabinets, typewriters, calculators, copiers, business machines, mowers, forklifts, staging, telephones (including mobile telephones), partitions, shelving display racks, kitchen equipment, etc.

#16

#17 - Farm Machinery. Used in the operation of a farm (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.).

#17

#18 - Farming Tools. Hoes, rakes, pitch forks, shovels, hoses, brooms, etc.

#18

#19 - Mechanics Tools. Wrenches, nail guns, drills, air hammers, jacks, sockets, etc.

#19

#20 - Electronic Data Processing Equipment. Computers, printers, peripheral computer equipment and any equipment acting as a computer under Sec. 168 of the IRS Code of 1986. Bundled software and must be included.

#20

#23 - Average Supplies. The average monthly expense on supplies normally consumed in the course of business (e.g., paper, post-it notes, toner, computer disks, paint, machine oil, medical + dental supplies, maintenance supplies, feed etc.)

#23

#24 – All Other Goods, Chattels and Effects. Any other taxable personal property not previously mentioned or which does not fit into any of the other categories. (e.g. vending machines, signs, billboards, water coolers, **leasehold improvements** (other than realty), etc.).

#24

Total Assessment – all codes #9 through #24

Subtotal >

#25 – Penalty for failure to file as required by statute – 25% of assessment

#25

Exemptions - 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

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date

☐ J – Water Pollution or Air Pollution control equipment – Connecticut DEP certificate required – provide copy

☐ I – Farm Machinery \$100,000 value - Exemption application M-28 required annually

Total Net Assessment

Assessor's Final Assessment Total >

LESSEE'S LISTING REPORT. Lessee's Name _____ Pursuant to Conn. Gen. Stat. §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, as requested on this form, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession as part of a service agreement must also be reported, e.g., dumpsters, gas/propane tanks, vending machines, water coolers.

Yes No

☐ ☐ Did you dispose of any leased items that were in your possession on October 1, 2021? 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, 2021? 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 below 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- COMPLETE SECTION A OR SECTION B
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

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.

CHECK ONE ☐ OWNER ☐ PARTNER ☐ CORPORATE OFFICER ☐ MEMBER

Signature _____ **Dated** _____

 Signature/Title
Print Name _____

 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 CGS §12-50

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 _____ **Dated** _____
 me _____
 Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court