

CITY OF NEW BRITAIN
2009 PERSONAL PROPERTY DECLARATION

ASSESSMENT DATE **OCTOBER 1, 2009**

REQUIRED RETURN DATE **NOVEMBER 2, 2009**

DIRECT QUESTIONS CONCERNING RETURN TO :

LOCATION OF ACCOUNTING RECORDS

Name _____
Address _____
City/State/Zip _____
Phone/Fax _____

Description of Business _____ Date your business began in New Britain? _____
How many square feet does your firm occupy at your location(s) in New Britain? _____ Sq. Ft. Own ___ Lease ___

Owner's Name: _____
Location: _____
Name of Business: _____

BUSINESS DATA FOR ALL FILERS
NOTE "N/A" ON LINES NOT APPLICABLE

RETURN FORMS TO: ASSESSOR'S OFFICE
27 WEST MAIN ST
NEW BRITAIN, CT 06051

Type of ownership:

- Corporation
- LLC
- Partnership
- Sole Proprietor
- Other _____

Type of Business:

- Manufacturer
- Service
- Retail/Mercantile
- Wholesale
- Profession
- Tradesman
- Lessor
- Other _____

In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost and location(s). YES/NO

Are there any other business operations that are operating from your address here in this town? If yes, give name and mailing address

Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete **LESSOR'S REPORT**

Did you have in your possession on October 1st any borrowed, consigned, stored or rented property? If yes, complete **LESSEE'S REPORT**.

AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS

I _____ of _____ at _____
Business Owner's name Business Name (if applicable) Street location of business name shown

with regards to said business do certify that on _____ said business was (check one and complete)
date

SOLD TO: _____ ATTACH BILL OF SALE
name address

MOVED TO: _____

TERMINATED: ATTACH LETTER OF DISSOLUTION OR OTHER SUPPORTING DOCUMENTATION

The signer is made aware that the penalty for making a false affidavit is a \$500 fine or imprisonment for one year or both.

signature Print name

AFFIDAVIT – THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR
AVOID PENALTY – NOTARIZE PERSONAL PROPERTY DECLARATION SIGNED BY AGENT

I DO HEREBY declare under penalty of false statement that this declaration, according to the best of my knowledge, remembrance, and belief, is a true statement of all my property, owned by me and in my possession, or under my control, located in the City of New Britain on October 1, 2009, liable to taxation. I also declare under penalty of false statement that I have not conveyed or temporarily disposed of any estate for the purposes of evading the laws related to the assessment and collection of taxes and that no attempt has been made to mislead regarding the total number and type of all items or the true original cost and year acquired. I request the information contained in this declaration be kept confidential. I understand that the information provided herein is subject to audit.

OWNER'S SIGNATURE OR _____ PRINT OWNER'S NAME _____ DATED _____
CORPORATE OFFICER

I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed above and that I have full authority and knowledge sufficient to file a proper declaration for him/her in accordance with the provisions of CGS §12-50.

AGENT'S SIGNATURE _____ PRINT AGENT'S NAME _____ DATED _____

Witness of agent's sworn statement

Subscribed and sworn to before me DATE _____ NAME: _____

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

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

#9 NON-REGISTERED 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.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date

#10 MANUFACTURING MACHINERY & EQUIPMENT Industrial manufacturing machinery & equipment (e.g. tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment (Provide DEP certificate if claiming exemption). **DO NOT INCLUDE MANUFACTURING EQUIPMENT THAT IS BEING CLAIMED ON EXEMPTION FORM M-65 AND UNDER CODE # 13**

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		90%	
10-1-2007		80%	
10-1-2006		70%	
10-1-2005		60%	
10-1-2004		50%	
10-1-2003		40%	
PRIOR YEARS		30%	
TOTAL			

#13 NEWLY ACQUIRED MANUFACTURING MACHINERY & EQUIPMENT Newly acquired manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant serving or overhauling of industrial machinery or factory products.

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		90%	
10-1-2008		80%	
10-1-2007		70%	
10-1-2006		60%	
10-1-2005		50%	
TOTAL			

IN ORDER TO USE THIS SECTION (CODE 13) YOU MUST FILE AN M-65 EXEMPTION CLAIM. THE M-65 AMOUNTS AND CODE 13 AMOUNTS MUST RECONCILE (BE THE SAME)

In order to use sections 15A or 15B, you must also file a supplemental form (as prescribed by the Office of Policy and Management) for Machinery and Equipment used in manufacturing and biotechnology . You **MUST** file this supplemental form along with your personal property declaration to be eligible to pay less than 100% of the property tax for qualified equipment. Please see Public act 06-196 for further details.

15A MANUFACTURING MACHINERY & EQUIPMENT Property eligible for tax relief under Public Act 06-83. Eligible property is property that was acquired on or before October 1, 2004 and has been claimed as 5 year or 7 year property for Federal Income Tax purposes. Do not use this category if you are claiming exemption on form M-55.

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2004		50%	
10-1-2003		40%	
PRIOR YEARS		30%	
TOTAL			

15B BIOTECHNICAL MACHINERY & EQUIPMENT Property eligible for tax relief under Public Act 06-83. Eligible property is property that was acquired on or before October 1, 2004 and has been claimed as 5 year or 7 year property for Federal Income Tax purposes. Do not use this category if you are claiming exemption on form M-55.

YEAR END-ING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2004		20%	
PRIOR YEARS		20%	
TOTAL			

#16A 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, single telephones, moveable air conditioning units, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		90%	
10-1-2007		80%	
10-1-2006		70%	
10-1-2005		60%	
10-1-2004		50%	
10-1-2003		40%	
PRIOR YEARS		30%	
TOTAL			

#16B COPIERS, FAX MACHINES, MEDICAL TESTING EQUIPMENT & TECHNOLOGICALLY ADVANCED EQUIPMENT Copiers, telephone systems and answering machines, cash registers, fax machines, postage meters, ATMs, medical testing equipment, other technologically advanced equipment, etc.

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		90%	
10-1-2007		80%	
10-1-2006		60%	
10-1-2005		40%	
PRIOR YEARS		20%	
TOTAL			

#19 MECHANICS TOOLS Mechanics Tools including but not limited to wrenches, air hammers, sockets, jacks, etc.

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		90%	
10-1-2007		80%	
10-1-2006		70%	
10-1-2005		60%	
10-1-2004		50%	
10-1-2003		40%	
PRIOR YEARS		30%	
TOTAL			

#20 ALL EDP EQUIPMENT Computer and peripheral hardware, including, but not limited to, personal computers, workstations, terminals, storage devices, printers, scanners, computer peripherals and networking equipment.

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		80%	
10-1-2007		60%	
10-1-2006		40%	
PRIOR YEARS		20%	
TOTAL			

#21A TELECOMMUNICATIONS EQUIPMENT Including but not limited to furniture, fixtures, computer equipment, cables, conduits, antennae, towers, batteries, generators or any other equipment NOT deemed technologically advanced by the Assessor.

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		90%	
10-1-2007		80%	
10-1-2006		70%	
10-1-2005		60%	
10-1-2004		50%	
10-1-2003		40%	
PRIOR YEARS		30%	
TOTAL			

#21B TELECOMMUNICATIONS EQUIPMENT including but not limited to telecommunications controllers and control frames, relay, switching and processing equipment and/or telecommunications equipment deemed technologically advanced by the Assessor.

YEAR ENDING	ORIGINAL COST , TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		80%	
10-1-2007		60%	
10-1-2006		40%	
PRIOR YEARS		20%	
TOTAL			

CATEGORY 21 IS NOT FOR REGULATED COMPANIES FILING UNDER CGS 12-80A.

#22 CABLES, CONDUITS, PIPES, POLES, TOWERS, UNDERGROUND MAINS, WIRES, ETC. of gas, heating, telephone companies, water and water power companies. Include items annexed to the ground.
 DPUC REGULATED COMPANIES CHECK HERE

YEAR ENDING	ORIGINAL COST, TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009			
10-1-2008			
10-1-2007			
10-1-2006			
10-1-2005			
10-1-2004			
10-1-2003			
PRIOR YEARS			
TOTAL			

1. Taxable Property Information – Commercial and Financial information provided in this declaration are not open for public inspection.
2. 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.
3. Reports are to be filed on an assessment year basis, that is for the 2009 line list items acquired from October 2, 2008 through October 1, 2009.
4. Computerized filings are acceptable as long as all information is reported in the prescribed format.
5. NOTE: On the top of each table, there are examples of what items should be declared in that table. However, these examples are not all inclusive and are not limited to those examples.

#23 SUPPLIES The average monthly quantity of supplies normally consumed in the course of business (e.g. stationery, computer disks, pens, paper, pencils, paper clips, all business office supplies, all manufacturing shop supplies, all maintenance supplies, all medical and dental supplies, etc.)

Year Ending	Total Expended	# of Months	Average Monthly
10-1-2009			

#24A ALL OTHER GOODS, CHATTELS AND EFFECTS Any other taxable personal property not previously mentioned or which does not appear to fit into any other category. (e.g. vending machines, pinball and video games, signs, billboards, water coolers, coffee makers, tools, leasehold improvements other than realty, etc.)

YEAR ENDING	ORIGINAL COST, TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		90%	
10-1-2007		80%	
10-1-2006		70%	
10-1-2005		60%	
10-1-2004		50%	
10-1-2003		40%	
PRIOR YEARS		30%	
TOTAL			

#24B RENTAL VIDEO TAPES, DVD'S, ETC

AVERAGE RENTAL UNITS ON HAND _____

YEAR ENDING	ORIGINAL COST, TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2009		95%	
10-1-2008		80%	
10-1-2007		60%	
10-1-2006		40%	
10-1-2005		20%	
10-1-2004		20%	
10-1-2003		20%	
PRIOR YEARS		20%	
TOTAL			

EXEMPTION – CHECK BOX ADJACENT TO THE EXEMPTION YOU ARE CLAIMING:

- I – MECHANICS TOOLS – \$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 NOVEMBER 2nd.

- J – WATER/AIR POLLUTION CONTROL EQUIPMENT– CONN DEP CERTIFICATE REQUIRED
- I – FARM MACHINERY \$100,000 VALUE– EXEMPTION APPLICATION M-28 REQUIRED ANNUALLY
- G & H– DISTRESSED MUNICIPALITY/ENTERPRISE ZONE -EXEMPTION APPLICATION M-55 REQUIRED ANNUALLY
- N – NEW MACHINERY & EQUIPMENT – EXEMPTION APPLICATION M-65 REQUIRED ANNUALLY
- R– PUBLIC ACT 06-83 QUALIFIED MANUFACTURING EQUIPMENT

INSTRUCTIONS

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: Non-Connecticut registered motor vehicles
2. **Businesses**, occupations, farmers, and professionals need to complete: (Commercial and cost information is not open to public inspection)
 - Business Data (page 1).
 - **Sign the Declaration of Personal Property Affidavit on page 1.**
 - Lessee's Listing Report (page 2).
 - Disposal, Sale or Transfer of Property Report (page 2)
 - Taxable Property Information (pages 3-5).
3. **Lessors** need to complete: (Commercial and cost information is not open to public inspection)
 - Business Data (page 1).
 - **Sign the Declaration of Personal Property Affidavit On page 1.**
 - Lessor's Listing Report (page 2).
 - Taxable Property Information (pages 3-5).

Filing Requirements --

1. The Personal Property Declaration must be filed on or before November 2, 2009 (CGS §12-41).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor.
3. Declarations filed with the notation "same as last year" are **INSUFFICIENT** and shall be considered an incomplete declaration. They will be returned for completion.
4. If you have no property to declare, you must still return the declaration. Attach an explanation to the declaration and return it to the Assessor.
5. If you no longer own the noted business or personal property assessed in your name last year, you do not have to complete the declaration. **YOU MUST**, however, return the declaration to the Assessor and provide information related to the name of the new owner or the disposition of the assets. If you fail to respond, the Assessor must assume that you still own and operate a business.

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.
2. When declarations are submitted after December 15th a 25% penalty is applied to the assessment.
3. When declarations are submitted after November 2nd but before December 15th, by local ordinance, a 15% 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 1).
2. The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
3. 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 does not grant extensions. Declarations should be filed in a timely manner. They may be amended.

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

**RETURN COMPLETED DECLARATIONS TO:
ASSESSOR'S OFFICE
27 WEST MAIN ST
NEW BRITAIN, CT 06051**

A receipted copy of the front side of the declaration will be given to you for all forms hand delivered to the Assessor's Office. If one is not given, please ask.

Example of how to complete the tables on pages 3, 4, and 5

June 2007, you bought a desk for \$300 and a chair for \$80. In November 2007 you buy a display rack for \$400. You have a filing cabinet you bought 10 years ago for \$100 that is being used in your business. A friend gave you a used bookcase, in February 2009, which you believe, is worth \$50.

See the table to the right for the answer.

Year ending	Original Cost, transportation & installation	% Good	Depreciated value
10-1-09	50	95%	48
10-1-08	400	90%	360
10-1-07	380	80%	304
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
Prior years	100	30%	30
Total	930		742

RETURN DATE: NOVEMBER 2, 2009