Town of Brooklyn, Connecticut 2023

Declaration of Personal Property

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
- 2. 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 -

 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).
- 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 and 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-

- 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.
- 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 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, 2023 (PA 19-210).

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		Δο	sessor's
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value		lse Only
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	#16	1500

Page 2

2023 Personal Property Declaration

Commercial and financial information is not	open to public inspection
List or Account #: Owner's Name:	Assessment date October 1, 2023 Required return date November 1, 2023
DBA:	
Location (street & number)	
BUSINESS DATA For businesses, occupations, professions, farmers, lessors <i>Answer all ques</i>	tions 1 through 12, writing N/A on lines that are not applicable.
 Direct questions concerning return to - 	2. Location of accounting records -
Name	
Address	
City/State/Zip	
Phone / Fax () / ()	<u>/ ()</u>
E-mail	
3. Description of Business	
4. How many employees work in your facilities in this town only?	
5. Date your business began in this town?	
6. How many square feet does your firm occupy at your location(s) in this town	
7. Type of ownership: Corporation Partnership LLC Sole	proprietor Other-Describe
8. Type of business:	ofession ☐ Retail/Mercantile ☐ Tradesman ☐ Lessor
☐ Other-Describe	IRS Business Activity Code
	Yes No
9. In the last 12 months was any of the property included in this declaration loc for at least 3 months? If yes, identify by specific months, code, cost, and loc	
10. Are there any other business operations that are operating from your address, give name and mailing address.	ss here in this town?

If yes, complete I 12. Did you have in y	_essor's Listi our possessio	property that is leased or consigning Report (below) on on October 1st any borroweding Report (page 4)							
Lessors: (Please note the	at property unde	order to avoid duplication of asses er conditional sales agreements m	ssments relat ust be report	ed to leased perso ed by the lessor.)	onal property, the Computerized	ne following mu filings are acce	ust be comple eptable as lo	eted by ng as al	I
information is reported in	prescribed form	Lessee #1		Lessee #	2		Lessee #3		
Name of Lessee									
Lessee's address									
Physical location of equip	ment								
Full equipment descriptio	n								
Is equipment self-manufa	ctured?	Yes ☐ No ☐		Yes □ No		Y	es 🗌 No [
Acquisition date									
Current commercial list p	rice new								
Has this lease ever been assumed or assigned?	purchased,	Yes ☐ No ☐		Yes □ No		Y	es 🗌 No [
If yes, specify from whom									
Date of such purchase, e									
If original asset cost was this transaction, give deta	,								
Type of lease		□Operating □Capital □Conditional	Sale DOpe	rating Capital C	Conditional Sale	□Operating □	☐Capital ☐Co	nditiona	l Sale
Lease Term – Begin and	end dates								
Monthly contract rent									
Monthly maintenance cos in monthly payment abov									
Is equipment declared on or the Lessee's manufact exemption application?		Yes ☐ Lessor ☐ Lessee	e □ Yes No		Lessee	Yes ☐ Lo	essor 🗌	Lesse	e 🗆
List or Account#: Owner's Name:						ssessment o d return dat		er 1, 2	
property not owned by you herein prescribed, shall repossession and must be Yes No Did you disp	ou but in your por result in the presection reported includer response of any leas	rsuant to Connecticut General State ossession as of the assessment dasumption of ownership and subseques (but is not limited to) dumpsters ed items that were in your possess ne property and the date of disposi	ate must be ir quent tax liabi s, gas/propan sion on Octob	cluded on this for ity plus penalties. e tanks, vending r er 1, 2022? If	m. Failure to de Property you o	eclare, in the fo do not lease th	orm and man at may be in	ner as	al
Did you acq	uire any of the l	eased items that were in your poss sor, item(s) and date(s) acquired in	session on O	ctober 1, 2022?					
Is the cost o		ipment listed below declared anyw			If yes, note year	ar in the 'Year I	ncluded' rov	and lis	it
	<u>'</u>	Lease #1		Lease #2			Lease #3		
Name of Lessor									
Lessor's address									
Phone Number									
Lease Number									
Item description /									
Model # Serial #									
Year of manufacture									
Capital Lease Lease Term –		Yes No No		Yes No No		Ye	s No 🗆		
Beginning/End Monthly rent									
Acquisition Cost									
Year Included									
3			1						

DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORTDisposal, sale or transfer of property – If you disposed of, sold or transferred a portion of the property included in last year's filing, complete the Detailed Listing

Of Disposed complete this	Assets Report Ars declaration. You SALE OF BUSINE	nd Reconciliation u must, however, SS FOUND in this	Of Fixed Assets return to the Astreturn. DO NO	s on page 6. I ssessor this de DT INCLUDE D	f you no longer own the	busines complet E PROF	s noted on the cover she ERTY REPORTING SE	SS CLOSING OR MOVE OF ECTION.
Date Rem	noved Code	#	D	escription of	Item		Date Acquired	Acquisition Cost
	Detail	ED LIGENIO (A 005TO ()DIO	- < ¢ 250			
					E ≤ \$250 COPY AND			
	Pursua			<u> </u>	ourchased prior to 10/	1/13 Wi		
		DE	scription of Ite	3111			Date Acquired	Acquisition Cost
TAYABLE	PROPERTY INFO	DMATION						
a) Ac tra de on b) Ind	a reported should ctual acquisition of ansportation and escribed. These the form will det clude all assets to f, or charged to e sposed assets.	costs including a installation by y costs, less the s ermine the net that may have be	ear for each typ standard depred depreciated val een fully depred	pe of property ciation as sho lue. ciated, writter	Acquisitions I year. (i.e. according October 3) Computerized reported in production (4) Do not include	betweer quisition per 1, 20 d filings rescribe le dispo	n October 2 and Dece made October 30, 20 023). are acceptable as lon d format.	year basis of October 1. The mber 31 apply to the new 22 is reported in the year g as all information is are used to reconcile last Page 4
List or Acc	count#:						Assessmer	nt date October 1, 2023
Owner's N	lame:						Required return of	date November 1, 2023
	Vehicles Unregist			CGS 12-	anufacturing machinery & 81 (76) (MM&E) for exer on DECD EZ M47 form.	nption a		Assessor's
	VEHICLE 1	VEHICLE 2	VEHICLE 3	Year	Original cost, installation	%	Depreciated Value	Use Only
Year		1		Ending	& transportation	Good		
Make Model				10-1-23 10-1-22		95% 90%		
VIN		1		10-1-22		80%		
Length				10-1-20		70%		
Weight				10-1-19		60%		
Purchase \$				10-1-18		50%		
Date				10-1-17		40%		

as real estate

Year

Make

Value			
#11 – Horses a	nd Ponies		
	#1	#2	#3
Breed			
Registered			
Age			
Sex			
Quality			
Breeding			
Show			
Pleasure			
Racing			
Value			

	nufacturing machinery 31(76) for exemption -		
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-23		95%	

10-1-23		95%		
10-1-22		90%		
10-1-21		80%		
10-1-20		70%		
10-1-19		60%		
10-1-18		50%		
10-1-17		40%		
Prior Yrs		30%		# 9
Total		Total		#10
#12 – Co	mmercial Fishing Appara	atus		
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	
			Depreciated Value	
Ending		Good	Depreciated Value	
Ending 10-1-23		Good 95%	Depreciated Value	
Ending 10-1-23 10-1-22		95% 90%	Depreciated Value	
Ending 10-1-23 10-1-22 10-1-21		95% 90% 80%	Depreciated Value	
Ending 10-1-23 10-1-22 10-1-21 10-1-20		Good 95% 90% 80% 70%	Depreciated Value	
Ending 10-1-23 10-1-22 10-1-21 10-1-20 10-1-19		Good 95% 90% 80% 70% 60%	Depreciated Value	
Ending 10-1-23 10-1-22 10-1-21 10-1-20 10-1-19 10-1-18		Good 95% 90% 80% 70% 60% 50%	Depreciated Value	

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	3				
10-1-17		40%		Baths					
Prior Yrs		30%						#13	
Total		Total		Value				#14	
#16 - Furi	niture, fixtures and eq	uipment							
Year	Original cost, installation	. %							
Ending	& transportation	Good	Depreciated Value						
10-1-23		95%							
10-1-22		90%							
10-1-21		80%							
10-1-20		70%							
10-1-19		60%							
10-1-18		50%							
10-1-17		40%							
Prior Yrs		30%							
Total		Total						#16	
#17 – Far	rm Machinery			#18 – Far	m Tools]	
Year	Original cost, installation	%	Depreciated Value	Year	Original cost, installation	%	Donrociated Value		
Ending	& transportation	Good	Depreciated value	Ending	& transportation	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%		4 1	
				Prior Yrs				#17	
Prior Yrs		30%				30%			
Total List or A	Account#:	Total		Total		Total	Assessme Required return	#18	Page 5 October 1, 2023 vember 1, 2023
Total List or A Owner's			Depresieted Value	# 20 Ele	ectronic data processing	Total	Required return	#18	October 1, 2023
List or A Owner's	s Name:	Total	Depreciated Value	# 20 Ele	ectronic data processing accordance with Sec Compute	Total g equipm	Required return	#18	October 1, 2023
List or A Owner's #19 – Me Year Ending 10-1-23 10-1-22	s Name: chanics Tools Original cost, installation	Total % Good	Depreciated Value	# 20 Ele In	accordance with Sec Compute	Total g equipmention 16 rs Only	Required return nent 8 IRS Codes	#18	October 1, 2023
Total List or A Owner's #19 – Me Year Ending 10-1-23 10-1-22 10-1-21	s Name: chanics Tools Original cost, installation	% Good 95%	Depreciated Value	# 20 Ele In Year Ending	accordance with Sec Compute	Total g equipmetion 16 rs Only % Good	Required return	#18	October 1, 2023
Total List or A Owner's #19 – Me Year Ending 10-1-23 10-1-22 10-1-21 10-1-20	s Name: chanics Tools Original cost, installation	% Good 95% 90% 80% 70%	Depreciated Value	# 20 Ele In Year Ending 10-1-23	accordance with Sec Compute	Total g equipmention 16 rs Only % Good 95%	Required return nent 8 IRS Codes	#18	October 1, 2023
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Total List or A Owner's #19 – Me Year Ending 10-1-23 10-1-22 10-1-21 10-1-20 10-1-19 10-1-18 10-1-17	s Name: chanics Tools Original cost, installation	% Good 95% 90% 80% 70% 60% 50% 40%	Depreciated Value	# 20 Ele In Year Ending 10-1-23 10-1-22 10-1-21 10-1-20	accordance with Sec Compute	g equipmention 16 good 95% 80% 60% 40%	Required return nent 8 IRS Codes	nt date O	October 1, 2023
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10-1-20				10-1-23					
10-1-19									
10-1-18									
10-1-17									
Prior Yrs		-						#88	
Total	:/ FEDO DIII	Total	1 4 1 494					#22	
	nere if a FERC or PUI							#23	
	ther Goods - including	1 1	old improvements		Rental Entertainment Med	i I			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	Year Ending	Original cost, installation & transportation	% Good De	preciated 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		DVD movies		
Prior Yrs		30%			# of music CD's		video games		
Total		Total			24a and 24b	Total		#24	
List or A	sets originally valued Assets decla Amount of e	≤ \$250 { ared this expensed Ca	& over 10 years old ** year October 1, 2023 d equipment last year pitalization Threshold PERSONAL PR	*Comp	mation is not open to	obisposed Assets \$250 – pages — SUMM public inspections	ASSESSME Required return Property Declar delivered or pos	date No ation m stmarke er 1, 20	d by
_	address:					v	Assessor of T where property is		i
City/Sta	ne/zip. n (street & numbe	or)							Assessor's Use Only
	·	•					Net Depreciated	.	
	ty Code and Des	•					Value pages 5 &	6 Code	ASSESSMENTS
tractors, o	ff-road construction vehic	cles, etc.)	otor vehicles (e.g. campers, including any vehicle garage	ed in Connection	cut but registered in another	state, or any		#9	
#10 - Ma	chinery & Equipmer	t Industri	a farmer eligible for the exential manufacturing machinery		'			#10	
#11 Hors		ribe your	ment. horses and ponies. A \$1,00 provided Form M-28 is filed w			e applied. If yo	ou	#10	
-			S All fishing apparatus exclu			nis husiness		- "	_
(e.g., fishi	ng poles, nets, lobster po	ts, fish fir	nders, etc.). A \$500 value experience of the properties of the pro	xemption will be	e applied.			#12	
research o	or engineering devoted to	manufac	cturing; or used for the signification (Forn	icant servicing	or overhauling of industrial r			#13	
	*		ot currently assessed as rea		,			#14	
and all oth	er businesses, occupati hines, telephones (includ	ons and ling mobil	ktures and equipment of all c professions. Examples: de le telephones), telephone ar artitions, shelving display rac	sks, chairs, tab nswering machi	les, file cabinets, typewriters	s, calculators, stage meters,		#16	
	toro, movoabio an conan	, р	, , , ,						
milking m	rm Machinery Farm m	achinery ers, chuc	(e.g., tractors, harrows, busl k wagons, dozers, back hoe					#17	
milking m etc.), used	rm Machinery Farm machines, milk tanks, cool in the operation of a far	achinery ers, chuc m.	(e.g., tractors, harrows, bush	s, hydroponic f	arm equipment, aquaculture			#17 #18	

#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	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21b includes controllers, control frames, relays switching and processing equipment or other 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, Class I Renewables, Cylinder and other Tanks 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	
#23 - Expensed 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 and construction in progress (CIP).		#24	
Total Net Depreciated and 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:	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		
☐ G & H − Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55	required annually		
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $			
☐ J – Class I Renewable - Exemption Application M-44 required.			
J - Water Pollution or Air Pollution control equipment - Connecticut DEEP certificate required - provide c	ору		
U - Manufacturing Machinery & Equipment Claim Form - Exemption claim required annually			
Assessor's Final Ass	essment Total >		
			Page
List or Account#:	Assessment of	date O	ctober 1, 2023
	equired return dat		,

This Personal Property Declaration must be signed above and deliv (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) to avoid the 25% Penalty required for fail	by Wednesday, November 1, 2023
	Pa
DECLARATION OF PERSONAL PROPER This form must be signed (and in some cases witnessed) before it Avoid Penalty – IMPROPERLY SIGNED DECLARATIONS COMPLETE SECTION A OR SECTION	T MAY BE FILED WITH THE ASSESSOR. REQUIRE A 25% PENALTY
Section A OWNER I DO HEREBY declare under penalty of false statement that completed according to the best of my knowledge, remembrance, and personal property liable to taxation; and that I have not conveyed or purpose of evading the laws relating to the assessment and collection of SEE PAGE TWO (2) FOR SIGNATURE REQ CHECK ONE OWNER PARTNE CORPORATE OFFICER MEMBER	I belief; that it is a true statement of all my temporarily disposed of any estate for the of taxes as per §12-49 C.G.S. UIREMENTS. R
Signature/Title	
Print or type name	
Section B AGENT I DO HEREBY declare under oath that I have been duly appointed agent to have full authority and knowledge sufficient to file a proper declaration for him in accordance.	
Agent's Signature	Dated
Agent's Signature /Title	
Print or type agent's name AGENT SIGNATURE MUST BE WITN	ESSED
Witness of agent's sworn statement Subscribed and sworn to before me	Dated
Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary Court	or Commissioner of Superior
	Check Off List:
birect questions concerning declaration to the Assessor's Office	☐ Read instructions on page 2
vhere property is located.	☐ Complete appropriate sections☐ Complete exemption applications
	☐ Sign & date as required on page 8
	☐ Make a copy for your records

☐ Return by November 1, 2023