Town of Salem Assessor's Office 270 Hartford Rd Salem, CT 06420-3813

Salem, Connecticut 2020 Declaration of Personal Property

Filing Requirement – This declaration must be filed with the Assessor of the town where the personal property is located. Declarations of personal property shall be made annually.

If you no longer own the above noted business or personal property assessed in your name last year, you do not need to complete this declaration. You must, however, return this declaration to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business (see Affidavit below). Otherwise, the Assessor must assume that you are still operating the business and still own and have failed to declare your taxable personal property.

		•	MINATION OR MOVE O	PR SALE OF BUSINESS OR PROPERTY	
1	Business or property	of	Business Name (if applicable)	at Street location	
		aid business or property I do so certi	(11 /	Said business or property was (indicate which one by circling)	:
			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 sign	er is made aware that the penalty fo	r making a false affidavit is	s a \$500.00 fine or imprisonment for one year or both.	
-	Signature			Print name	_

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 & as referenced in Sec. 12-41(d)) no later than:

Monday, November 2, 2020

Salem Assessor's Office Hours are Mon-Wed 8AM-5PM. Thursday 8AM-6PM. Closed Fridays.

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.

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:
 - a. Non-Connecticut registered motor vehicles
 - b. Horses, ponies and thoroughbreds
 - c. Mobile manufactured home -not assessed as real estate
- 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.
- Manufacturing machinery and equipment or biotechnology machinery and equipment eligible for exemption under CGS 12-81 (72) & (76) were previously declared under Codes 13 & 15. Those items are declared under Code 13 for all years.

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-

- 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.
- 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.

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 contact the Assessor in writing by the **required filing date** [See 1. under Filing Requirements].

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 2018, you bought a desk for \$300 and a chair for \$80. In October 2019 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 2020, which you believe, is worth \$50.

See the table to the right for the answer.

#16 - Furnit	ture, fixtures and e	quipment	
Year	Acquisition Cost	%	Depreciated
Ending	1	Good	Value
10-1-20	50	95%	48
10-1-19	400	90%	360
10-1-18	380	80%	304
10-1-17		70%	
10-1-16		60%	
10-1-15		50%	
10-1-14		40%	
Prior Yrs	100	30%	30
Total	930	Total	742

	 ,	
16		
:16 □		

Assessor's Use Only

2020 PERSONAL PROPERTY DECLARATION Commercial and financial information is not open to public inspection

List or Accou Owner's Nan DBA:			Doguiro	sessment da d return date		•
	eet & number)					
,	•	ipations, professions, farmers, lessors Answe	er all questions I through 12 writing N/A on	lines that are not	applicable	
200111200 27		s concerning return to -	2. Location of accounting r		аррисавие.	
Name	·	· ·	•	ecolus -		
Address						
City/State/Zip		/_()		1, ,		
Phone / Fax				/	1	
E-mail						
3. Description						
-		your facilities in this town only?				
•	ousiness began in thi					
		ur firm occupy at your location(s) in the			_	_ease 🗌
		ration Partnership LLC				
8. Type of bus	siness: Manuf	facturer 🗌 Wholesale 🗌 Service				sor
	☐ Other-	-Describe	IRS Business Activi	ty Code		
9 In the last 1	12 months was any o	of the property included in this declara	ation located in another Connecticut	town	Yes	No
		entify by specific months, code, cost				
	any other business on name and mailing ac	perations that are operating from you ddress.	ur address here in this town?			
		property that is leased or consigned t	o others in this town?			
	nplete Lessor's Listi ave in vour possessio	i ng Report (<i>below)</i> on on October 1 st any borrowed, cons	signed, stored or rented property?		Ц	Ш
		ing Report (page 4)				
	_					
Lessors: (Pleas		n order to avoid duplication of assessment der conditional sales agreements must b				
inionnation is re	ported in prescribed for	Lessee #1	Lessee #2	L	essee #3	
Name of Lessee	e					
Lessee's addres	SS					
Physical location	n of equipment					
Full equipment	description					
Is equipment se	lf-manufactured?	Yes ☐ No ☐	Yes ☐ No ☐	Yes	S No 🗆	
Acquisition date	1					
Current comme	rcial list price new					
Has this lease e assumed or ass	ever been purchased, igned?	Yes ☐ No ☐	Yes □ No □	Yes	S No 🗆	
If yes, specify from	om whom					
Date of such pu	rchase, etc.					
If original asset this transaction,	cost was changed by give details.					
Type of lease		□Operating □Capital □Conditional Sale	□Operating □Capital □Conditional Sale	□Operating □C	Capital Condit	ional Sale
Lease Term – B	segin and end dates					
Monthly contract	t rent					
	nance costs if included					
	clared on the Lessor's manufacturing	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Les	ssor Les	ssee 🗌

List or Account#:				Assessment da	ate October 1, 2020
Owner's Name:				Required return date	November 2, 2020
				<u>'</u>	,
herein prescribed, sh possession and must	y you but in all result in the be reported	your possession as of the assessment dat the presumption of ownership and subsequ d includes (but is not limited to) dumpsters,	e must be included on this form. Find tax liability plus penalties. Progas/propane tanks, vending mach	ailure to declare, in the for perty you do not lease tha	m and manner as t may be in your
yes, ente	er a descript	any leased items that were in your possessi tion of the property and the date of dispositi	ion in the space to the right.		
☐ ☐ If yes, in	dicate previ	of the leased items that were in your posse ous lessor, item(s) and date(s) acquired in	the space to the right.		
☐ ☐ Is the co	st of any of ne 'Acquisition	the equipment listed below declared anywhon Cost' row.	nere else on this declaration? If ye	es, note year in the 'Year Ir	ncluded' row and list
		Lease #1	Lease #2	L	ease #3
Name of Lessor					
Lessor's address					
Phone Number					
Lease Number					
Item description / Model #					
Serial #					
Year of manufacture					
Capital Lease		Yes ☐ No ☐	Yes ☐ No ☐	Yes	s □ No □
Lease Term – Beginning/End					
Monthly rent					
Acquisition Cost					
Year Included					
Disposal, sale or tran Of Disposed Assets complete this declara	nsfer of prop Report And ation. You r BUSINESS f	ANSFER OF PROPERTY REPORT perty – If you disposed of, sold or transferre Reconciliation Of Fixed Assets on page 6. must, however, return to the Assessor this of found in this return. DO NOT INCLUDE DIS AILED LISTING OF DISPOSED ASS	If you no longer own the business declaration along with the complete SPOSALS IN TAXABLE PROPER	s noted on the cover sheet AFFIDAVIT OF BUSINESS OF TY REPORTING SECTION	you do not need to CLOSING OR MOVE OF
Date Removed	Code #	Description of	f Item	Date Acquired	Acquisition Cost
	1	ı			

TAXABLE PROPERTY INFORMATION

- 1) All data reported should be:
 - 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.
 - Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- Reports are to be filed on an assessment year basis of October 1.
 Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2019 is reported in the year ending October 1, 2020).
- Computerized filings are acceptable as long as all information is reported in prescribed format.
- Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

List or A	Account#:						Assessmer	nt date October 1, 20	20
Owner'	s Name:						Required return of	date November 2, 20	20
#19 – Me	echanics Tools			# 20 Ele	ectronic data processing	g equipm	nent		
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	In	accordance with Sec				
10-1-20		95%			Compute	rs Only			
10-1-19		90%		Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		
10-1-18 10-1-17		80% 70%		10-1-20	portation a motaliation	95%	Depreciated value		
10-1-16		60%		10-1-19		80%			
10-1-15		50%		10-1-18		60%			
10-1-14		40%		10-1-17		40%			
Prior Yrs		30%		Prior Yrs		20%		#19	
Total		Total		Total		Total		#20	
	ecommunication comp advanced –include pro a				ecommunication compar —include previously cod				
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		
10-1-20		95%		10-1-20		95%			
10-1-19		90%		10-1-19		80%			
10-1-18		80%		10-1-18		60%			
10-1-17 10-1-16		70% 60%		10-1-17 Prior Yrs		40% 20%			
10-1-15		50%		Total		Total			
10-1-14		40%							
Prior Yrs		30%							
Total		Total			21a and 21b	Total		#21	
#22 – Ca	bles, conduits, pipes,	etc		# 23 - Exp	ensed Supplies				
Year Ending 10-1-20	Original cost, transportation & installation	% Good	Depreciated Value	October 1	age is the total amount of , 2019 divided by the no ober 1, 2019.				
10-1-19				Year	Total Expended	# of	Average Monthly		
10-1-18				Ending	Total Expolition	Months	Average Monthly		
10-1-17				10-1-20					
10-1-16									
10-1-15 10-1-14									
Prior Yrs									
Total		Total						#22	
	Check here if a DP	UC regu	ulated utility					#23	
#24a – C	ther Goods - including	g leasel	nold improvements	#24b R	ental Entertainment Med	dium			
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		
10-1-20		95%		10-1-20		95%			
10-1-19 10-1-18		90% 80%		10-1-19 10-1-18		80% 60%			
10-1-17		70%		10-1-17		40%			
10-1-16		60%		Prior Yrs		20%			
10-1-15		50%		Total		Total			
10-1-14		40%			# of video tapes		# of DVD movies		
Prior Yrs		30%			# of music CD's		# of video games		
Total		Total			24a and 24b	Total		#24	
*Co	RECONCILIATIO mplete Detailed Listin		KED ASSETS posed Assets –page 4						
	ets declared 10/1/19								
	ets disposed since 10								
	ets added since 10/1/ ets declared 10/1/20	19							
ASS	eis uecialeu 10/1/20								
-	ensed equipment last italization Threshold	year							

2020 PERSONAL PROPERTY DECLARATION — SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:	Req	Assessment date		•
Owner's Name:	and de	roperty Declaration elivered or postmalay, November 2,	arked	by
Mailing address:	_	Assessor of Tow	'n	
	_ whe	ere property is lo	cated	
City/State/Zip: Location (street & number)	_		,	ASSESSOR'S USE ONLY
Property Code and Description		Net Depreciated Value pages 5 & 6	Code	ASSESSMENTS
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, truck ractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered ir such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors.	another state, or any		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, not a died air and water pollution control equipment.			#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per aninare a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assesso			#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fishe (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	rman in his business		#12	
#13 -Manufacturing machinery & equipment Manufacturing machinery and equipment used in n research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of ir actory 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, manufactur and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, tycopy machines, telephones (including mobile telephones), telephone answering machines, facsimile machash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitcher	pewriters, calculators, hines, postage meters,		#16	
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, bale milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aq etc.), used in the operation of a farm.	ers, corn choppers,		#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., computer equipment, and any computer based equipment acting as a computer as defined under Section 1986, etc.). Bundled software is taxable and must be included.			#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced by the Assessor.	#21b includes		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), undergr turbines, etc., of gas, heating, or energy producing companies, telephone companies, water and water nclude items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).	power companies.		#22	
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clip supplies and maintenance supplies, etc.).			#23	
#24 – Other All Other Goods, Chattels and Effects Any other taxable personal property not previously does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games billboards, coffee makers, water coolers, leasehold improvements.			#24	
Total 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: \[I - Mechanic's Tools - \$500 value \] \[M - Commercial Fishing Apparatus - \$500 value \]	alue			
☐ I – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000 assessment per an	imal			
All of the following exemptions require a separate application and/or certificate to be filed with	· · · · · · · · · · · · · · · · · · ·			
J - Water Pollution or Air Pollution control equipment - Connecticut DEEP certificate		ру		
 I − Farm Machinery \$100,000 assessment - Exemption application M-28 required a G & H − Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-28 required a 		equired annually		
U – Manufacturing Machinery & Equipment - Exemption claim required annually	approadon m oo n	w		
	ssor's Final Asse	essment Total >		

DECLARATION OF PERSONAL PROPERTY AFFIDAVIT THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE AS AVOID PENALTY — IMPROPERLY SIGNED DECLARATIONS REQUIRE A 25% PENALT COMPLETE SECTION A OR SECTION B Section A OWNER I DO HEREBY declare under penalty of false statement that all sections of this completed according to the best of my knowledge, remembrance, and belief; that it is a tresonal property liable to taxation; and that I have not conveyed or temporarily disposed of an of evading the laws relating to the assessment and collection of taxes as per Connecticut Gen SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS. CHECK ONE OWNER PARTNER CORPORATE OFFICER MEMBER Signature Signature Print or type name Section B	declaration have been ue statement of all my y estate for the purpose eral Statutes §12-49.
Section A OWNER I DO HEREBY declare under penalty of false statement that all sections of this completed according to the best of my knowledge, remembrance, and belief; that it is a treatment personal property liable to taxation; and that I have not conveyed or temporarily disposed of an of evading the laws relating to the assessment and collection of taxes as per Connecticut Gensel See PAGE TWO (2) FOR SIGNATURE REQUIREMENTS. CHECK ONE OWNER PARTNER CORPORATE OFFICER MEMBER Signature Signature/Title Print or type name	declaration have been ue statement of all my y estate for the purpose eral Statutes §12-49.
Section A OWNER I DO HEREBY declare under penalty of false statement that all sections of this completed according to the best of my knowledge, remembrance, and belief; that it is a treatment property liable to taxation; and that I have not conveyed or temporarily disposed of an of evading the laws relating to the assessment and collection of taxes as per Connecticut Gen SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS. CHECK ONE OWNER PARTNER CORPORATE OFFICER MEMBER Signature Signature Frint or type name	ue statement of all my y estate for the purpose eral Statutes §12-49.
completed according to the best of my knowledge, remembrance, and belief; that it is a t personal property liable to taxation; and that I have not conveyed or temporarily disposed of an of evading the laws relating to the assessment and collection of taxes as per Connecticut Gen SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS. CHECK ONE OWNER PARTNER CORPORATE OFFICER MEMBER Signature Signature/Title Print or type name	ue statement of all my y estate for the purpose eral Statutes §12-49.
Signature Signature/Title Print or type name Section B	d
Signature/Title Print or type name Section B	a
Print or type name Section B	
Section B	
Section B	
AGENT I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property full authority and knowledge sufficient to file a proper declaration for him in accord with the provisions of §12-50 Agent's Signature Agent's Signature /Title	C.G.S.
Print or type agent's name	
Print or type agent's name AGENT SIGNATURE MUST BE WITNESSED	
Witness of agent's sworn statement	
Subscribed and sworn to before me - Date	d
Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court	

where property is located.

| Read instructions on page 2 |
| Complete appropriate sections |
| Sign & date as required on page 8 |
| Make a copy for your records |
| Return by November 2, 2020

This Personal Property Declaration <u>must be signed above and delivered to the Assessor</u> or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Monday, November 2, 2020 – a 25% Penalty required for failure to file as required.