

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

## Salem, Connecticut 2022 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.

### **AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY**

I \_\_\_\_\_ of \_\_\_\_\_ at \_\_\_\_\_  
Business or property owners name Business Name (if applicable) Street location

With regards to said business or property I do so certify that on \_\_\_\_\_ 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 signer is made aware that the penalty for making a false affidavit is 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:

**Tuesday, November 1, 2022**

**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

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 --

1. 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).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).
3. Declarations filed with “same as last year” are **INSUFFICIENT** and shall be considered an incomplete declaration.
4. 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 --

1. When no declaration is filed **or a declaration is not signed**, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
2. 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.

3. 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.
2. **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 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 2020, you bought a desk for \$300 and a chair for \$80. In October 2021 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 2022, which you believe, is worth \$50.

See the table to the right for the answer.

#16 - Furniture, fixtures and equipment			
Year Ending	Acquisition Cost	% Good	Depreciated Value
10-1-22	50	95%	48
10-1-21	400	90%	360
10-1-20	380	80%	304
10-1-19		70%	
10-1-18		60%	
10-1-17		50%	
10-1-16		40%	
Prior Yrs	100	30%	30
Total	930	Total	742

**Assessor's  
Use Only**

#16

# 2022 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection

List or Account #: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

DBA: \_\_\_\_\_

Location (street & number) \_\_\_\_\_

Assessment date October 1, 2022

Required return date November 1, 2022

**BUSINESS DATA** For businesses, occupations, professions, farmers, lessors *Answer all questions 1 through 12, writing N/A on lines that are not applicable.*

**1. Direct questions concerning return to -**

**2. Location of accounting records -**

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Phone / Fax ( ) / ( ) \_\_\_\_\_  
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?** \_\_\_\_\_ Sq. ft. Own ☐ Lease ☐

**7. Type of ownership:** ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole proprietor ☐ Other-Describe \_\_\_\_\_

**8. Type of business:** ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Profession ☐ Retail/Mercantile ☐ Tradesman ☐ Lessor  
☐ Other-Describe \_\_\_\_\_ IRS Business Activity Code \_\_\_\_\_

**9. 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 ☐

**10. Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address.** Yes ☐ No ☐

**11. Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete Lessor's Listing Report (below)** Yes ☐ No ☐

**12. Did you have in your possession on October 1<sup>st</sup> any borrowed, consigned, stored or rented property? If yes, complete Lessee's Listing Report (page 4)** Yes ☐ No ☐

**LESSOR'S LISTING REPORT** In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: (Please note that property under conditional sales agreements **must** be reported by the lessor.) Computerized filings are acceptable as long as all information is reported in prescribed format.

	Lessee #1	Lessee #2	Lessee #3
Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
Is equipment self-manufactured?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, specify from whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale
Lease Term – Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in monthly payment above			
Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

List or Account#: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

Assessment date October 1, 2022

Required return date November 1, 2022

**LESSEE'S LISTING REPORT**

Pursuant to Connecticut General Statutes §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, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

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 and list cost in the 'Acquisition Cost' row.

	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	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			

**DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT**

Disposal, 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 Assets Report And Reconciliation Of Fixed Assets on page 6. If you no longer own the business noted on the cover sheet you do not need to complete this declaration. You must, however, return to the Assessor this declaration along with the complete AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS found in this return. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY REPORTING SECTION.

**DETAILED LISTING OF DISPOSED ASSETS** COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

**TAXABLE PROPERTY INFORMATION**

- 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, 2021 is reported in the year ending October 1, 2022).
- 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 Account#: \_\_\_\_\_

Assessment date October 1, 2022

Owner's Name: \_\_\_\_\_

Required return date November 1, 2022

**#9 – Motor Vehicles** Unregistered motor vehicles & vehicles garaged in Connecticut but registered in another state

	VEHICLE 1	VEHICLE 2	VEHICLE 3
Year			
Make			
Model			
VIN			
Length			
Weight			
Purchase \$			
Date			
Value			

**#11 – Horses and Ponies**

	#1	#2	#3
Breed			
Registered			
Age			
Sex			
Quality			
Breeding			
Show			
Pleasure			
Racing			
Value			

**#13 – Manufacturing machinery & equipment eligible under CGS 12-81(76) for exemption - must complete exempt claim.**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

**#16 - Furniture, fixtures and equipment**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

**#17 – Farm Machinery**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

**#10 – Manufacturing machinery & equipment not eligible under CGS 12-81 (76) for exemption**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

**#12 – Commercial Fishing Apparatus**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

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

	#1	#2	#3
Year			
Make			
Model			
ID Number			
Length			
Width			
Bedrooms			
Baths			
Value			

**#18 – Farm Tools**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

**Assessor's Use Only**#9  
#10#11  
#12#13  
#14

#16

#17  
#18

List or Account#: \_\_\_\_\_

Assessment date October 1, 2022

Owner's Name: \_\_\_\_\_

Required return date November 1, 2022

#19 – Mechanics Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

# 20 -- Electronic data processing equipment			
In accordance with Section 168 IRS Codes Computers Only			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		80%	
10-1-20		60%	
10-1-19		40%	
Prior Yrs		20%	
Total		Total	

#19	
#20	

#21a Telecommunication company equipment not technologically advanced –include previously coded #21c property with #21a

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

#21b Telecommunication company equipment technologically advanced–include previously coded #21d property with #21b

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		80%	
10-1-20		60%	
10-1-19		40%	
Prior Yrs		20%	
Total		Total	

21a and 21b Total

#21	
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#22 – Cables, conduits, pipes, etc			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22			
10-1-21			
10-1-20			
10-1-19			
10-1-18			
10-1-17			
10-1-16			
Prior Yrs			
Total		Total	
Check here if a DPUC regulated utility			

# 23 - Expensed Supplies  
The average is the total amount expended on supplies since October 1, 2021 divided by the number of months in business since October 1, 2022.

Year Ending	Total Expended	# of Months	Average Monthly
10-1-22			

#22	
#23	

#24a – Other Goods - including leasehold improvements			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
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	

#24b -- Rental Entertainment Medium			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-22		95%	
10-1-21		80%	
10-1-20		60%	
10-1-19		40%	
Prior Yrs		20%	
Total		Total	
# of video tapes			
# of DVD movies			
# of music CD's			
# of video games			
24a and 24b Total			

#24	
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**RECONCILIATION OF FIXED ASSETS**

\*Complete Detailed Listing of Disposed Assets –page 4

Assets declared 10/1/21 \_\_\_\_\_

\* Assets disposed since 10/1/21 \_\_\_\_\_

Assets added since 10/1/21 \_\_\_\_\_

Assets declared 10/1/22 \_\_\_\_\_

Expensed equipment last year \_\_\_\_\_

Capitalization Threshold \_\_\_\_\_

Commercial and financial information is not open to public inspection.

**This Personal Property Declaration must be signed  
and delivered or postmarked by  
Tuesday, November 1, 2022 to  
Assessor of Town  
where property is located**

City/State/Zip: \_\_\_\_\_

**Net Depreciated Value** pages 5 & 6

**Assessor's Final Assessment Total >**

List or Account#: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

Assessment date October 1, 2022

Required return date November 1, 2022

### DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

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**

**COMPLETE SECTION A OR SECTION B**

#### 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.

SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS.

CHECK ONE ☐

OWNER

☐

PARTNER

☐

CORPORATE OFFICER

☐

MEMBER

Signature

Dated

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
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 §12-50 C.G.S.

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 me -

Dated

\_\_\_\_\_  
Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

Direct questions concerning declaration to the Assessor's Office  
where property is located.

Check Off List:

- ☐ Read instructions on page 2
- ☐ Complete appropriate sections
- ☐ Complete exemption applications
- ☐ Sign & date as required on page 8
- ☐ Make a copy for your records
- ☐ Return by November 1, 2022

Notes:

This Personal Property Declaration must be signed above and delivered to the Assessor or postmarked  
(as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Tuesday, November 1, 2022  
– a 25% Penalty required for failure to file as required.