

# INSTRUCTIONS and PROPERTY CODE DESCRIPTIONS

**Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.**

This is the Connecticut Personal Property Declaration in an Excel workbook. The Personal Property Declaration Workbook consist of the following sheets:

*Intro* - which instructs you to click on the *Instructions & Descriptions* sheet tab and then print that sheet

*Instructions & Descriptions* - Provides instructions for completing the declaration and provides the property code descriptions.

*Business & Property Info* - This is page one of the Personal Property Declaration and consists of general business and ownership information and has the reporting grid boxes for property codes 17, 18, 12 and 19.

*Property Info Cont'd* - This is page two of the Personal Property Declaration and has the reporting grid boxes for property codes 10, 13,16, 20, 21 (a & b), 23, 24 (a & b), and 22.

*Asset Disposal & Lessee's Rpt* - This is page four of the Personal Property Declaration and consists of the Detailed Listing of Disposed Assets report and the Lessee's Report. It also has the Reconciliation of Fixed Assets Reports.

*Lessor's Report* - this is page five of the Personal Property Declaration and needs to be completed by lessors only.

*Affidavit* - This is the final page of the Personal Property Declaration. This is used for reporting property codes 9, 10, and 14 and for noting which, if any, exemptions you may be claiming. It is also the page that **must be signed prior to filing.**

The Personal Property Declaration workbook is protected (locked) so that you need only to begin each sheet by putting your cursor in cell A1 and then use the tab key to go to the next place where you need to complete information. In the case of the grid boxes you use the enter key after each numeric entry to move to the next row. When you are complete with one code's grid box use the mouse to put the cursor in the '10/1/11 Original Cost+' cell of the next grid box to begin the next code's grid box. The Personal Property Declaration workbook has been set up to do all the calculations that are needed. Only Code 22 required the entry of the percentages good.

***Unlocking the workbook and changing the preset calculations in any manner or form will void the declaration.***

## **Who Should File --**

All owners of taxable personal property.

## **Declaration --**

1. Owners of:

- Non-Connecticut registered motor vehicles
- Horses, ponies and thoroughbreds
- 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 (tab - *Business & Property Info* ).

Taxable Property Information (tabs - *Business & Property Info & Property Info Cont'd & Supplemental Form* ).

Lessee's Listing Report (tab - *Asset Disposal & Lessee's Rpt* ).

Disposal, Sale or Transfer of Property Report (tab - *Asset Disposal & Lessee's Rpt* )

Sign the Affidavit (tab - *Affidavit* ).

3. Lessors need to complete: (Commercial and cost information is not open to public inspection )

Business Data (tab - *Business & Property Info* ).

Taxable Property Information (tabs - *Business & Property Info & Property Info Cont'd & Supplemental Form* ).

Lessor's Listing Report (tab - *Lessor's Report* ).

Sign the Affidavit (tab - *Affidavit* ).

## **Filing Requirements --**

1. The Personal Property Declaration must be filed annually on or before November 1st (CGS §12-41). If November 1st falls on a Saturday or Sunday the next business day becomes the due date.

# INSTRUCTIONS and PROPERTY CODE DESCRIPTIONS

1st falls on a Saturday or Sunday the next business day becomes the due date.

2. A Personal Property Declaration not filed will result in a value determined by the Assessor.
3. Declarations filed with "same as last year" are INSUFFICIENT and shall be considered an incomplete declaration.

## **Taxable Property Information –**

1. Taxable Property Information – Commercial and cost information are not open to public inspection.
2. All data reported should be:  
Actual acquisition costs including any additional charges for transportation and installation. 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.
3. 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 November 13, 2015 is reported in the year ending October 1, 2016).
4. Computerized filings are acceptable as long as all information is reported in prescribed format.

## **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 the due date of November 1, 2016 and an extension has NOT been granted (see Extensions below) 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, 2016 or before.
3. When an extension is granted (see Extensions below) 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 the *Affidavit* sheet 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 required form from the Assessor's Office.
3. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor.

## **Signature Required –**

1. The owners shall sign the declaration (tab - Affidavit).
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). If a request for an extension is needed, you need to contact the Assessor in writing by October 13, 2016, Assessor's Office.

## **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**

# INSTRUCTIONS and PROPERTY CODE DESCRIPTIONS

## Property Code Descriptions

The following are examples of personal property items to be reported on the Personal Property Declaration in the categories specified. These are NOT all inclusive. Contact the Assessor if you have any questions.

### **Code # 9 -- 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. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.

### **Code # 10 -- Manufacturing Machinery and Equipment**

Use this category to report machinery and equipment not included under Code #13 . Include industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Include air and water pollution control equipment, regardless of its class life. (A property tax exemption for this type of equipment is available if the Connecticut Department of Environmental Protection certifies it, but air/water pollution control equipment does not meet the predominant use criteria for exemption under Code #13) Include all machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

### **Code # 11 -- Horses or Ponies**

Horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption is 100% provided Form M-28 is filed with and approved by the Assessor.

### **Code # 12 -- Commercial Fishing Apparatus**

All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.

### **Code # 13 -- Manufacturing Machinery/Equipment - exemption allowed under 12-81 (76)**

Machinery and equipment means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings. Separate exemption claim form is required. Request same from the assessor.

**Code # 14 -- Manufactured Homes** -- if not currently assessed as real estate.

# INSTRUCTIONS and PROPERTY CODE DESCRIPTIONS

**Code # 16 -- Furniture, Fixtures and Equipment**

Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

**Code # 17 -- Farm Machinery**

Farm machinery (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.), used in the operation of a farm.

**Code # 18 -- Farm Tools**

Farm tools, (e.g., hoses, rakes, pitch forks, shovels, brooms, etc.).

**Code # 19 -- Mechanics Tools**

Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

**Code # 20 -- EDP 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.

**Code # 21 -- Telecommunications Equipment** Not for regulated companies filing under CGS 12-80a.

**#21a** Telecommunication Equipment including cables, conduits, antennae, towers, batteries, generators or any equipment not deemed technologically advanced by the Assessor.

**#21b** Telecommunication equipment including controllers & control frames, relays switching & processing equipment or any other equipment deemed technologically advanced by the Assessor.

**Code # 22 -- Cables, conduits, pipes, poles, towers, underground mains, wires, turbines, etc. ,**

Cables, Conduits, Pipes, Poles, Towers- if not currently assessed as real estate, underground mains, wires, etc., of gas, heating, energy producing or telephone companies, water and water power companies. Included 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).

**Code # 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.).

**Code # 24 -- 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 other than realty etc.).

## 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.

# Personal Property Declaration

List/Account #: \_\_\_\_\_

**Assessment date October 1, 2016**  
**Required return date November 1, 2016**

Owner's Name: \_\_\_\_\_ DBA: \_\_\_\_\_  
Location (street & number): \_\_\_\_\_

	Direct questions concerning return to -		Location of accounting record -
Name	_____	_____	_____
Address	_____	_____	_____
City/State/Zip	_____	_____	_____
Phone/Fax	_____	_____	_____
E-Mail	_____	_____	_____
Description of business:	_____		

<b>Type of Business:</b>		<b>Number of employees</b>		
Manufacturer	<input type="checkbox"/>	<b>Date business began</b>		_____
Wholesale	<input type="checkbox"/>	<b>Square feet of facilities</b>		_____
Service	<input type="checkbox"/>	<b>Own or lease?</b>		_____
Retail/Mercantile	<input type="checkbox"/>	<b>Type of ownership:</b>		
Tradesman	<input type="checkbox"/>	Corporation	<input type="checkbox"/>	<b>IRS Business Activity Code</b> _____
Farmer	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	
Profession	<input type="checkbox"/>	Sole proprietor	<input type="checkbox"/>	
Lessor	<input type="checkbox"/>	LLC	<input type="checkbox"/>	
Other:	_____	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 or No - Yes/No  
\_\_\_\_\_

Are there any other business operations that may or may not own assets that are operating from your address here in this town? If yes give name and mailing address. Yes or No - \_\_\_\_\_

Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete the Lessor's Report (tab - *Lessor's Report*). Yes or No - \_\_\_\_\_

Did you have in your possession on October 1st any borrowed, consigned, stored or rented property? If yes, complete the Lessee's Report (tab - *Asset Disposal & Lessee's Rpt*). Yes or No - \_\_\_\_\_

#17 Farm machinery				#18 Farm tools				Code	Assessment
Year Ending	Original Cost +	% Gd	Net Value	Year Ending	Original Cost +	% Gd	Net Value		
10/1/16		95%	0	10/1/16		95%	0		
10/1/15		90%	0	10/1/15		90%	0		
10/1/14		80%	0	10/1/14		80%	0		
10/1/13		70%	0	10/1/13		70%	0		
10/1/12		60%	0	10/1/12		60%	0	#17	0
10/1/11		50%	0	10/1/11		50%	0		
10/1/10		40%	0	10/1/10		40%	0	#18	0
All Prior Years		30%	0	All Prior Years		30%	0		
<b>Total</b>	0		0	<b>Total</b>	0		0		

  

#12 Commercial fishing apparatus				#19 Mechanics tools				Code	Assessment
Year Ending	Original Cost +	% Gd	Net Value	Year Ending	Original Cost +	% Gd	Net Value		
10/1/16		95%	0	10/1/16		95%	0		
10/1/15		90%	0	10/1/15		90%	0		
10/1/14		80%	0	10/1/14		80%	0		
10/1/13		70%	0	10/1/13		70%	0		
10/1/12		60%	0	10/1/12		60%	0	#12	0
10/1/11		50%	0	10/1/11		50%	0		
10/1/10		40%	0	10/1/10		40%	0	#19	0
All Prior Years		30%	0	All Prior Years		30%	0		
<b>Total</b>	0		0	<b>Total</b>	0		0		

**Property Information (continued)**

List/Account #: 0 \_\_\_\_\_

Assessment date October 1, 2016  
Required return date November 1, 2016

Owner's Name: 0 \_\_\_\_\_

DBA: 0 \_\_\_\_\_

#10 Machinery & Equipment			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16		95%	0
10/1/15		90%	0
10/1/14		80%	0
10/1/13		70%	0
10/1/12		60%	0
10/1/11		50%	0
10/1/10		40%	0
All Prior Years		30%	0
<b>Total</b>	0		0

#13 Mfg. M&E Per 12-81 (72)&(76)			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16		95%	0
10/1/15		90%	0
10/1/14		80%	0
10/1/13		70%	0
10/1/12		60%	0
10/1/11		50%	0
10/1/10		40%	0
All Prior Years		30%	0
<b>Total</b>	0		0

Code	Assessment
#10	0
#13	0

#16 Furniture & fixtures			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16		95%	0
10/1/15		90%	0
10/1/14		80%	0
10/1/13		70%	0
10/1/12		60%	0
10/1/11		50%	0
10/1/10		40%	0
All Prior Years		30%	0
<b>Total</b>	0		0

#20A EDP Equipment per Sec. 168 IRS Codes			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16		70%	0
10/1/15		40%	0
10/1/14		20%	0
10/1/13		10%	0
All Prior Years		10%	0
<b>Total</b>	0		0

#16	0
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#23 Expensed Supplies			
Year Ending	Total Expenses	# Mo.	Avg. Monthly
10/1/15		12	0
<b>Total</b>	0		0

#20	0
#23	0

# 21 Telecom Equip			
#21a Not Adv. Includ 21a & prior 21c			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16		95%	0
10/1/15		90%	0
10/1/14		80%	0
10/1/13		70%	0
10/1/12		60%	0
10/1/11		50%	0
10/1/10		40%	0
All Prior Years		30%	0
<b>Total</b>	0		0

#21b Adv. Includ 21b & prior 21d			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16		95%	0
10/1/15		80%	0
10/1/14		60%	0
10/1/13		40%	0
All Prior Years		20%	0
<b>Total</b>	0		0

#21a	0
#21b	0
<b>Total 21</b>	0

#24a All ther goods, chattels & effects			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16		95%	0
10/1/15		90%	0
10/1/14		80%	0
10/1/13		70%	0
10/1/12		60%	0
10/1/11		50%	0
10/1/10		40%	0
All Prior Years		30%	0
<b>Total</b>	0		0

#24b Rental video tapes			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16		95%	0
10/1/15		80%	0
10/1/14		60%	0
10/1/13		40%	0
All Prior Years		20%	0
<b>Total</b>	0		0

#24a	0
#24b	0
<b>Total 24</b>	0

#22 Cables, conduits, pipes, etc.			
Year Ending	Original Cost +	% Gd	Net Value
10/1/16			0
10/1/15			0
10/1/14			0
10/1/13			0
10/1/12			0
10/1/11			0
10/1/10			0
All Prior Years			0
<b>Total</b>	0		0

#22	0
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# CT 2016 COMPUTER CONTINUATION SHEET

## 20B - Other Hardware (12-63 Rule of Valuation)

Year Ending	Original Cost, Transportation & Installation	% Good	Depreciated Value
10/1/2016		90%	
10/1/2015		60%	
10/1/2014		40%	
10/1/2013		20%	
Prior Years		10%	
<b>Total</b>		<b>Total</b>	

## 20C - Copiers, Faxes, Medical Testing Equipment

Year Ending	Original Cost, Transportation & Installation	% Good	Depreciated Value
10/1/2016		95%	
10/1/2015		80%	
10/1/2014		60%	
10/1/2013		40%	
Prior Years		20%	
<b>Total</b>		<b>Total</b>	

## 20D - Computer Equipment Used in Manufacturie Process

Year Ending	Original Cost, Transportation & Installation	% Good	Depreciated Value
10/1/2016		90%	
10/1/2015		80%	
10/1/2014		70%	
10/1/2013		60%	
10/1/2012		50%	
10/1/2011		40%	
10/1/2010		30%	
Prior Years		20%	
<b>Total</b>			

## 20E - All Other Computer Equipment (not described in A-D)

Year Ending	Original Cost, Transportation & Installation	% Good	Depreciated Value
10/1/2016		95%	
10/1/2015		90%	
10/1/2014		80%	
10/1/2013		70%	
10/1/2012		60%	
10/1/2011		50%	
10/1/2010		40%	
Prior Years		30%	
<b>Total</b>			



## Lessor's Report

List/Account #: 0

Assessment date October 1, 2016  
Required return date November 1, 2016

Owner's Name: 0

DBA: 0

### Lessor's Listing Report

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

	Lease #4	Lease #5	Lease #6
Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
Is equipment self manufactured	Yes/No	Yes/No	Yes/No
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes /No	Yes /No	Yes /No
If yes, specify by whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease			u
Lease Term - Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in monthly payment above			
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes/No Lessor or Lessee	Yes/No Lessor or Lessee	Yes/No Lessor or Lessee

**Code 9, 11, and 14 Property -- Exemptions Listing -- Affidavit**

Assessment date October 1, 2016  
Required return date November 1, 2016

List/Account #: 0 \_\_\_\_\_

Owner's Name: 0 \_\_\_\_\_ DBA: 0 \_\_\_\_\_  
Location (street & number): 0 \_\_\_\_\_

**Taxable Property** - Do not include real estate or Connecticut registered motor vehicles.

<b>#9 Motor vehicles Unregistered motor vehicles</b>											
Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date	Value	Code	Assessments	
									#9	0	
									#9	0	
<b>#11 Horses, ponies and thoroughbreds</b>											
Breed	Age	Registered	Sex	Quality: Breeding/Show/Pleasure			Value				
									#11	0	
									#11	0	
<b>#14 Mobile Manufactured Homes -- if not currently assessed as real estate</b>											
Year	Make	Model	Length	Width	Bedrooms	Baths	Value				
									#14	0	
Code	Property Description -							Net Depreciated Value			
#10	Manufacturing Machinery & Equipment - not eligible for exemption							0	#10		0
#12	Commercial Fishing Apparatus							0	#12		0
#13	Manufacturing Machinery & Equipment exemption allowed under 12-81 (72)/(76)							0	#13		0
#16	Furniture & Fixtures							0	#16		0
#17	Farm Machinery							0	#17		0
#18	Farming Tools							0	#18		0
#19	Mechanics Tools							0	#19		0
#20	Electronic Data Processing Equipment							0	#20		0
#21	Telecommunications Equipment							0	#21		0
#22	Cables, conduits, pipes, poles, towers, underground mains, wires, etc.,							0	#22		0
#23	Expensed Supplies							0	#23		0
#24	Other							0	#24		0

Check box adjacent to the exemption you are claiming:

<input type="checkbox"/>	Mechanic's Tools - \$500 value	<input type="checkbox"/>	Horses/ponies \$1000 assessment per animal	<input type="checkbox"/>
<input type="checkbox"/>	Commercial Fishing Apparatus - \$500 value	<input type="checkbox"/>	Farming Tools - \$500 value	<input type="checkbox"/>

The following exemptions require a separate application and/or certificate to be filed with the Assessor by November 1, note exception.

<input type="checkbox"/>	Water Pollution or Air Pollution control equipment - Connecticut DEP certificate required - provide copy	<input type="checkbox"/>
<input type="checkbox"/>	Farm Machinery \$100,000 value - Exemption application <b>M-28 required annually</b>	<input type="checkbox"/>
<input type="checkbox"/>	Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually	<input type="checkbox"/>
<input type="checkbox"/>	Manufacturing Machinery/Equipment -Exemption Claim form required annually	<input type="checkbox"/>

**Affidavit** - This form must be signed (and in some cases witnessed) before it may be filed with the Assessor. Avoid Penalty - Notarize list signed by agent.

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, 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.

Owner's Signature \_\_\_\_\_ Date \_\_\_\_\_  
Type name here:

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 list for him in accord with the provisions of §12-50 C.G.S.

Agent's Signature \_\_\_\_\_ Date \_\_\_\_\_  
Type name here:

Witness of agent's sworn statement

Subscribed and sworn to before me - \_\_\_\_\_ Date \_\_\_\_\_  
Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

<b>Assessor's Final Assessment Totals</b>	
<b>Total Assessment -- all codes</b>	0
<b>#25 - Penalty for failure to file as required by statute -- 25% of assessment</b>	<b>#25</b>
<b>Exemptions:</b>	0
<b>Total Net Assessment</b>	0