

City of Milford  
Assessor's Office  
70 West River St.  
Milford, CT 06460-3317

**Return Service Requested**

**Milford, Connecticut**

**2019 Declaration of Personal Property -- Short Form**

**Hand deliver or mail declaration to:**

**City of Milford  
70 West River Street  
Milford, CT 06460**

**Phone: 203-783-3215 Fax: 203-878-2609  
Milford Assessor's Office Hours are 8:30 A.M. to 4:30 P.M.**

Dear Taxpayer,

You have received this Declaration of Personal Property because 1) you own/operate a business located within Milford, CT or 2) you own business related equipment located within Milford, CT or 3) you own an unregistered or an out-of-state registered motor vehicle located within Milford, CT.

When completing a Business Personal Property Declaration, consider the following: filings with language such as “no assets”, “zero value”, or “same as last year”, without explanation, are unacceptable and the account will be subject to an estimate of its assets.

There are many types of assets considered as taxable personal property and the following list is merely a sample of items to be included on the personal property declaration.

*Area rugs, art work, cabinets, copiers, counters, dies, equipment, equipment used at home (for business), fax machines, fixtures, fully depreciated items according to the IRS, furniture, gifts (used by the business), hardwired phones/phone systems, idle equipment, leasehold improvements, machinery, molds, printers, scanners, security systems, shipping and installation charges, specialty lighting, supplies consumed by the business, tooling, transmission towers, underground cables, underground tanks, unregistered motor vehicles, vehicle add-ons or enhancements that are business related, vending machines, water coolers, etc.*

*Also taxable are cell phones, computers, mobile electronic devices (e.g., pagers, personal digital assistants, digital cameras), radios and television sets purchased by and belonging to any business.*

Please note that it is important to take care to list the property under the proper code. For example, a desk and a copier belong under Code 16 (Furniture, Fixtures and Equipment) while a computer and a printer belong under Code 20 (Electronic Data Processing Equipment) and signage belongs under Code 24a (Other Goods including Leasehold Improvements). Also be sure to include your annual supply figure under Code 23 (Expensed Supplies).

For assistance in determining the acquisition date and cost of an asset, consult items such as books, papers, documents, federal tax forms, general ledgers, balance sheets, disbursement ledgers, fixed asset and depreciation schedules, financial statements, invoices, operating expense reports, capital and operating leases, conditional sales agreements, and building or leasehold ledgers.

See the following page for an example of how to complete the tables of the declaration. Also, please utilize the attached asset listing form when filing. Attach additional pages as needed. You can also email an asset list to [sdanehy@ci.milford.ct.us](mailto:sdanehy@ci.milford.ct.us).

If you have any concerns or questions regarding the filing of this document, please contact Deputy Assessor Sheila Danehy at (203) 783-3215 ~ Mon. through Fri. ~ 9:00 a.m. to 4:30 p.m.

Sincerely,

Sheila Danehy, CCMA II  
Deputy Assessor, City of Milford

**Example of How to Complete the Tables of the Declaration**

How should the following be declared?

In June 2017 you bought a desk for \$300 and a chair for \$80. In November 2017 you bought a display rack for \$400. You have a copier you bought 8 years ago for \$100 that is being used by your business. A friend gave you a used filing cabinet in February 2019 which you are using for your business and you believe is worth \$50. See the table to the right for the answer

#16 - Furniture, fixtures and equipment			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19	50	95%	48
10-1-18	400	90%	360
10-1-17	380	80%	304
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs	100	30%	30
Total	930	Total	742

**Assessor's Use Only**

#16

The object of this reporting is to provide accurate information regarding the acquisition date and cost of all assets associated with your business. Please note that, for assessment purposes, each acquisition year ends on 10/1 (not on 12/31). Any assets purchased after 10/1 should be reported under the following year. The above table should serve as a guide as to how to determine what year a particular asset should be declared. For instance, in the example above, the \$400 display rack purchased in November of 2017 has been reported on the 10-1-2018 line.

When multiple assets with the same code are purchased in an assessment year, the costs of the assets should be added up and the total figure should be reported on the line for the corresponding year. For instance, in the example above, the \$300 desk and the \$80 chair purchased in June of 2017 have been reported as a total of \$380 on the 10-1-2017 line.

If a business asset was a gift or was used when acquired and you do not have specific information on its manufacture date or original cost, you can report it as used or as a gift and give your best estimate as to its value when you obtained the asset. For instance, in the example above, a friend has given you a used filing cabinet as a gift in February of 2019. You believe the filing cabinet is worth approximately \$50. The \$50 value estimate for the filing cabinet has been reported on the 10-1-2019 line.

The attached asset listing sheet should be utilized when compiling your list of assets and should be included with your filing. A copy of it should be retained to assist you in your future reporting.

Also, be sure to report all assets that have been disposed since the last 10/1 reporting. These disposals should be reported within the Detailed Listing of Disposed Assets Report section of the declaration. Once an asset has been disposed, it should no longer be reported within the tables as an active listing. If an asset's value has been removed from the tables but the asset has not been reported as disposed, we will be forced to add the value of that asset back to the tables.

In the event that your business has been sold, has moved, or has closed (terminated), please complete the Affidavit of Business Termination or Move or Sale of Business or Property included herein and return it to us by the due date so that we can adjust your account accordingly. Please be sure to complete all sections of the affidavit including the date of the change to the business and a signature.



## Milford, Connecticut 2019 Declaration of Personal Property – Short Form

**Who Should File:** All owners of taxable personal property. If you no longer own the above noted business or personal property assessed in your name last year, you need only to complete the AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS below and return this declaration to the Assessor. If you do not, the Assessor must assume that you are still operating the business or still own and have failed to declare your taxable personal property.

**Complete:** Complete the entire declaration. Writing “Same as last year” is not acceptable. Do not forget the DETAILED LISTING OF DISPOSED ASSETS REPORT (page 2) and the LESSEE'S LISTING REPORT (page 4).

**Signature Required:** The owners shall sign the DECLARATION OF PERSONAL PROPERTY AFFIDAVIT (page 4). The owner's agent may sign the

declaration, in which case the declaration must be duly sworn to or notarized.

**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 November 1 (or the Monday following if November 1 falls on Saturday or Sunday)

**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) no later than:

**Friday, November 1, 2019**

### Check Off List:

- Read instructions
- Complete appropriate sections
- Complete exemption applications
- Complete disposed asset report
- Corporations complete all of page 3
- Make a copy for your records
- Sign, date & witness as required on page 4
- Return by November 1, 2019

### **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 in «Town»  
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

This form may NOT be used by utility companies, telecommunication companies, lessors,  
or persons claiming manufacturing machinery and equipment(Codes 10 or 13)

**2019 PERSONAL PROPERTY DECLARATION – SHORT FORM**  
**Commercial and financial information is not open to public inspection.**

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

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Circle One	#12 – Commercial Fishing Apparatus or #17 – Farm machinery	Year Ending	Original cost, transportation & installation	%	Good	Depreciated Value	
		10-1-19		95%			
		10-1-18		90%			
		10-1-17		80%			
		10-1-16		70%			
		10-1-15		60%			
		10-1-14		50%			
		10-1-13		40%			
		Prior Yrs		30%			
		Total		Total			
<b>#16 – Furniture, fixtures and equipment</b>							
		10-1-19		95%			
		10-1-18		90%			
		10-1-17		80%			
		10-1-16		70%			
		10-1-15		60%			
		10-1-14		50%			
		10-1-13		40%			
		Prior Yrs		30%			
		Total		Total			
		10-1-19		95%			
		10-1-18		90%			
		10-1-17		80%			
		10-1-16		70%			
		10-1-15		60%			
		10-1-14		50%			
		Prior Yrs		20%			
		Total		Total			
In accordance with Section 168 IRS Codes Computers Only							
		10-1-19					
		Total Expended					
		# of Mos.					
		Average Monthly					
		10-1-19					
		Total					
		# of video tapes					
		# of DVD movies					
		# of music CD's					
		# of video games					
		24a and 24b Total					

**Assessor's Use Only**

#12 | \_\_\_\_\_

#17 | \_\_\_\_\_

#18 | \_\_\_\_\_

#19 | \_\_\_\_\_

#16 | \_\_\_\_\_

#20 | \_\_\_\_\_

#23 | \_\_\_\_\_

#24 | \_\_\_\_\_

**Detailed Listing of Disposed Assets Report-** If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete the following. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY INFORMATION

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

**Detailed Listing of Assets Purchased Prior to 10/1/2009 and with an Original Value ≤ \$250**

Pursuant to CGS 12-81(79) – Listing of assets purchased prior to 10/1/09 with a value of ≤ \$250

Description of Item	Date Acquired	Acquisition Cost

# 2019 PERSONAL PROPERTY DECLARATION – SHORT FORM SUMMARY SHEET

Commercial and financial information is not open to public inspection

Assessment date October 1, 2019  
Required return date November 1, 2019

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

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

Mailing Address \_\_\_\_\_ DBA \_\_\_\_\_

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

Phone / Fax \_\_\_\_\_ / \_\_\_\_\_ Street location of personal property in Milford \_\_\_\_\_

E-mail \_\_\_\_\_ Description of business: \_\_\_\_\_

Type of ownership:  Corporation  Partnership  LLC  Sole Proprietor  Other-Describe \_\_\_\_\_

Type of business:  Manufacturer  Wholesale  Service  Profession  Retail/Mercantile  Tradesman  Other \_\_\_\_\_

IRS Business Activity Code \_\_\_\_\_ Square Footage \_\_\_\_\_ No. of Employees \_\_\_\_\_

**#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.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date	Value

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

Breed	Age	Registered	Sex	Quality: Breeding/Show/Pleasure/Racing	Value

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

Year	Make	Model	Identification No.	Length	Width	Bedrooms	Baths	Value

Property Code and Description	Net Depreciated Value From page 2
-------------------------------	-----------------------------------

#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.	#12
#16 - Furniture & Fixtures 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.	#16
#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.	#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., 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
#23 - Average 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, <b>leasehold improvements</b> (other than realty etc.).	#24

Total Assessment – all codes #9 through #24 **Subtotal >** \_\_\_\_\_

#25 – Penalty for failure to file as required by statute – 25% of assessment \_\_\_\_\_

Exemption - Check box adjacent to the exemption you are claiming:

I – Mechanic's Tools - \$500 value  M – Commercial Fishing Apparatus - \$500 value

I – Farming Tools - \$500 value  I – Horses/ponies \$1000 assessment per animal

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date

J – Water Pollution or Air Pollution control equipment – Connecticut DEP certificate required – provide copy

I – Farm Machinery \$100,000 value - Exemption application M-28 required annually

G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually

Total Net Assessment **Assessor's Final Assessment Total >** \_\_\_\_\_

ASSESSOR'S USE ONLY	
Code	ASSESSMENTS
#9	
#9	
#9	
#11	
#11	
#11	
#14	

**LESSEE'S LISTING REPORT** Lessee's Name \_\_\_\_\_ 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.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

- Yes  No  Did you dispose of any leased items that were in your possession on October 1, 2018? 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, 2018? 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			
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			

### 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.

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

The Personal Property Declaration must be signed above and delivered to the Assessor or postmarked (as defined in C.G.S. Sec. 1-2a) by Friday, November 1, 2019. Penalty for failure to file as required by statute equals 25% of assessment.