

M-PPD-L State of CT OPM

East Haddam, Connecticut 2024 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 still own and are operating the business and have failed to declare your taxable personal property.

	of		atat
Business or property	y owners name E	Business Name (if applicable)	Street location
Nith regards to sa	id business or property I do so certify th	at on	Said business or property was (Please ⊠ appropriate box):
		Date	
SOLD TO:			
	Name		Address
MOVED TO:			
	City/Town and State to where business or pro	perty 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 sig	ner is made aware that the negative for n	naking a false affidavit is	a \$500.00 fine or imprisonment for one year or both.

Penalty for late filing – The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this Town no later than Friday, November 1, 2024 to avoid a 25% Penalty for failure to file.

Deadline to File: Friday, November 1, 2024

East Haddam Assessor's Office Hours: Monday, Wednesday, Thursday 9:00 a.m. - 4:00 p.m., Tuesday 9:00 a.m. - 7:00 p.m., Friday 9:00 a.m. - 12 noon

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 -

- 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.
- Lessors need to complete: (Commercial and cost informátion 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 Declaration of Personal Property 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 Declaration of Personal Property 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-

- 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 Declaration of Personal Property, 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).
- 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 *request the filing extension in writing on or before November 1, 2024.*

Audit -

The Assessor is authorized to audit declarations within three (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 2023, 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 equi	pment	
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23	1000	90%	900
10-1-22		80%	
10-1-21		70%	
10-1-20	***************************************	60%	
10-1-19		50%	
10-1-18	***************************************	40%	
Prior Yrs	2000	30%	600
Total	3000	Total	1500

Assessor's Use Only

1500

#16

2024 DECLARATION OF PERSONAL PROPERTY

Commercial and financial information is not open to public inspection

F. 1 A 4 II	•	_			
			ssessment date		
Owner's Name: DBA:		<u> </u>	ed return date No	wember 1,	, 2024
Location (street & number)	·				
· · · · · · · · · · · · · · · · · · ·		71 1.1 1.10 17/4	77		
	upations, professions, farmers, lessors Answ			licable.	
1. Direct question	ns concerning return to -	2. Location of accounting	g records -		
Address					
City/State/Zip	,				
Phone / Fax (·)	/ ()		/ ()		
3. Description of Business				·	·····
	•				
Date your business began in the					
6. How many square feet does yo	our firm occupy at your location(s) in	this town?	Sq. ft.	Own 🗌 Le	ase [
7. Type of ownership: Corpo	oration Partnership LLC	☐ Sole proprietor ☐ Other-Descri	ribe		,,
8. Type of business:	ıfacturer 🗌 Wholesale 🗌 Service	e 🔲 Profession 🔲 Retail/Mercan	tile 🗌 Tradesman	□ Lesso	ir
☐ Other	r-Describe	IRS Business Activ	vity Code		
9. In the last 12 months was any	of the property included in this decla	ration located in another Connecticu	it town	Yes	No
	dentify by specific months, code, cos		ic town		
10. Are there any other business of	operations that are operating from yo	our address here in this town?		Annual Services	
If yes, give name and mailing					
11. Do you own tangible personal	property that is leased or consigned	to others in this town?			
If yes, complete Lessor's List	ting Report (below)				
Did you have in your possessi If yes, complete Lessee's List	on on October 1st any borrowed, cor	nsigned, stored or rented property?			
ir yes, complete Lessee's Lis	mig Keport (page 4)			L	Ш
LESSOR'S LISTING REPORT IF	n order to avoid duplication of assessmer	nts related to leased personal property. th	ne following must be a	completed by	/ /
_essors: (Please note that property und	der conditional sales agreements must be	e reported by the lessor.) Computerized	filings are acceptable	as long as a	dl
nformation is reported in prescribed for	Lessee #1	Lessee #2	Lesse	 e #3	
Name of Lessee					
_essee's address				***************************************	
Physical location of equipment					
Full equipment description					
s equipment self-manufactured?	Yes ☐ No ☐	Yes ☐ No ☐	Yes 🗌	No 🗆	
Acquisition date		6J \ \			
Current commercial list price new					
Has this lease ever been purchased, assumed or assigned?	Yes No No	Yes □ No □	Yes 🗌	No 🗌	
f yes, specify from whom					
Date of such purchase, etc.		:			
f original asset cost was changed by his transaction, give details.				pl.,,	
Type of lease	□Operating □Capital □Conditional Sale	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capita	I □Conditiona	ıl Sale
ease Term – Begin and end dates				***************************************	
Monthly contract rent					
Monthly maintenance costs if included n monthly payment above					***************************************
s equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes Lessor Lessee L	Yes ☐ Lessor ☐ Lessee ☐	Yes Lessor[Lesse	e 🗌

List or Account#:			Assessment date	October 1, 2024
Owner's Name:		Reau	ired return date No	•
				,
herein prescribed, sh possession and musi Yes No Did you	NG REPORT - Pursuant to Connecticut General States by you but in your possession as of the assessment date all result in the presumption of ownership and subsequent be reported includes (but is not limited to) dumpsters dispose of any leased items that were in your possesser a description of the property and the date of disposi	ate must be included on this form. Failure to juent tax liability plus penalties. Property yo gas/propane tanks, vending machines, wa sion on October 1, 20232. If	declare, in the form ar	nd manner as
Did you	acquire any of the leased items that were in your poss			
☐ ☐ If yes, in	dicate previous lessor, item(s) and date(s) acquired in	the space to the right.		
s the co	est of any of the equipment listed below declared anyw ne 'Acquisition Cost' row.	/here else on this declaration? If yes, note	year in the 'Year Includ	ed' row and list
	Lease #1	Lease #2	Lease	e #3
Name of Lessor				
Lessor's address				
Phone Number				
Lease Number	. 3			
Item description / Model #	e			
Serial #				
Year of manufacture				
Capital Lease	Yes ☐ No ☐	Yes ☐ No ☐	Yes 🗌	No 🗌
Lease Term – Beginning/End				
Monthly rent				
Acquisition Cost				
Year Included				
			1	
Disposal, sale or trans of Disposed Assets R complete this declarat	FOR TRANSFER OF PROPERTY REPORT sfer of property – If you disposed of, sold or transferred eport And Reconciliation Of Fixed Assets on page 6. tion. You must, however, return to the Assessor this d BUSINESS FOUND in this return. DO NOT INCLUDE DETAILED LISTING OF DISPOSED ASS Code # Description of	If you no longer own the business noted on declaration along with the complete AFFIDA DISPOSALS IN TAXABLE PROPERTY RE SETS (COPY AND ATTACH ADDITIONAL SHI	the cover sheet you do VIT OF BUSINESS CLOSH PORTING SECTION. EETS IF NEEDED)	not need to
)		equisition cost
DETAILED LIST	ING OF ASSETS HAVING AN ORIGINAL VA	UIIE I ECC THAN \$250 (commune		
	nt to CGS 12-81(79) – Listing of assets purchase			
	Description of Item			cquisition Cost
TAXABLE PROPER	TY INFORMATION			
All data reported a) Actual acquiransportation described.		2) Reports are to be filed on an a Acquisitions between October year. (i.e. acquisition made October following year's Declaration). 3) Computerized filings are acce	2 and December 31 a stober 30, 2023 are re	apply to the new ported on the

Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include

disposed assets.

Do not include disposed assets. Disposals are used to reconcile last

reported in prescribed format.

Computerized filings are acceptable as long as all information is

Total		Total	
#17 – Far	m Machinery		
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total	-	Total	
1			

Year	Original cost, installation	%	
Ending	& transportation	Good	Depreciated Value
10-1-24		95%	
10-1-23		90%	
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs		30%	
Total		Total	, , , , , , , , , , , , , , , , , , ,

#17

#18

List or A	ccount#:						Assessme	ent date October 1.	, 2024
Owner's	Name:						Required return	date November 1	, 2024
#19 Med	chanics Tools			# 20 FI	ectronic data processing	a equipn	nent		
Year	Original cost, installation	%	Depreciated Value		accordance with Sec				
Ending 10-1-24	& transportation	Good 95%	Depreciated value	""	Computer		o into codes		
10-1-23		90%		Year	Original cost installation	%		-	
10-1-23		80%		Ending	Original cost, installation & transportation	Good	Depreciated Value		
10-1-21		70%		10-1-24		95%			
10-1-20		60%		10-1-23		80%			
10-1-19		50%		10-1-22		60%			
10-1-18		40%		10-1-21		40%	***************************************		
Prior Yrs		30%		Prior Yrs		20%		#19	
Total		Total		Total	<u> </u>	Total		#20	······································
logically a with #21a	communication comp dvanced –include pre	eviously		advanced	ecommunication compar f–include previously cod	ed #21c			
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	Year Ending	Original cost, installation & transportation	% Good	Depreciated Value		
10-1-24		95%		10-1-24		95%		4	
10-1-23		90%	•	10-1-23		30%		4 1	
10-1-22		80%		10-1-22		60%		4	
10-1-21		70%		10-1-21		40%	***************************************	-	
10-1-20		60%		Prior Yrs		20%		_	
10-1-19		50% 40%		Total]	Total		-	
10-1-18 Prior Yrs		30%		_					
Total		Total			21a and 21b	Total		#21	
	oles, conduits, pipes,		Penewahlee etc	# 23 - Ev	pensed Supplies				
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	The avera	age is the total amount e 1, 2023 divided by the nu				
10-1-24				1	lober 1, 2023.	T		4	
10-1-23				Year Ending	Total Expended	# of Months	Average Monthly		
10-1-22				1 1		WORKIS			
10-1-21 10-1-20				9-30-24		1			
10-1-19									
10-1-18									
Prior Yrs									
Total		Total						#22	
Check	here if a FERC or PU	RA regu	ılated utility					#23	
#24a 01	her Goods - including	leaseh	old improvements	#24b R	ental Entertainment Med	dium			
Year	Original cost, installation	_%	Depreciated Value	Year	Original cost, installation	%	Depreciated Value		
Ending	& transportation	Good		Ending	& transportation	Good		_	
10-1-24		95%		10-1-24		95%		-	
10-1-23 10-1-22		90%		10-1-23 10-1-22		80% 60%		1	
10-1-22		70%		10-1-22		40%		4	
10-1-20		60%		Prior Yrs		20%		-	
10-1-19		50%		Total	***************************************	Total		1	
10-1-18		40%			# of video tapes		# of DVD movies	1	
Prior Yrs		30%			# of music CD's		# of video games		
Total		Total			24a and 24b	Total	TAMAKAAN ATTI TA	#24	
As	Assets disposed Assets add sets originally valued	of since led since ≤ \$250 :	RECONCILIATION distant October 1, 2023* last October 1, 2023* last October 1, 2023 distant October 1, 2023 distant October 1, 2024	+	ASSETS	- -			
	Amount of e		d equipment last year pitalization Threshold	*Compl	ete Detailed Listing of D	Jiennead	Assets _name A		Page 6

** Assets Orig Value ≤ \$250 - page 4

2024 DECLARATION OF PERSONAL PROPERTY – SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:	Assessmen equired return d		October 1, 2024
Owner's Name: This Declaration			•
and c	delivered or post	marke	d by
	day, November 1		
	East Haddam, A Plains Rd PO		
City/State/Zip:	Moodus, CT		
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. motor homes, tent or truck campers, travel trailers, snowmobiles, utility trailers, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state. Snowmobiles, ATV's, or residential utility trailers used exclusively for personal use are not to be reported, CGS 12-81 (82)., eff. 10.1.2024		#9	:
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.		#10	· · · · · · · · · · · · · · · · · · ·
#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.		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherman in the business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.		#12	
#13 -Manufacturing machinery & equipment Manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)		#13	
#14 Mobile Manufactured Hornes if not currently assessed as real estate		#14	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations 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, brush 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	
#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 annexe-I 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:		#25	
☐ I – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000 assessment per animal ☐ I – Mechanic's T	ools - \$500 value		
☐ K – Municipal Leased ☐ M – Commercial Fishing Apparatus - \$500 value			
All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the re	equired return date		
G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 red	quired annually		
☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annually			
J - Class I Renewable - Exemption Application M-44 required.			
J - Water Pollution or Air Pollution control equipment - Connecticut DEEP certificate required - provide con	ру		
U – Manufacturing Machinery & Equipment Claim Form - Exemption claim required annually			
Assessor's Final Asses	ssment Total >	1	

Account#: r's Name:		Assessment date Octobe Required return date Novembe
THIS FORM MUST BE SIGN	ARATION OF PERSONAL PROPERTY JED (AND IN SOME CASES WITNESSED) BEFORE IT MAY — IMPROPERLY SIGNED DECLARATIONS REC	BE FILED WITH THE ASSESSOR. **BUIRE A 25% PENALTY
	COMPLETE SECTION A OR SECTION E	
ompleted according to the best of ersonal property liable to taxation urpose of evading the laws relating SEE CHECK ONE OWNE CORP	Inder penalty of false statement that all my knowledge, remembrance, and be it; and that I have not conveyed or teming to the assessment and collection of tall page TWO (2) FOR SIGNATURE REQUIRES. PARTNER ORATE OFFICER	lief; that it is a true statement of all my porarily disposed of any estate for the xes as per §12-49 C.G.S.
gnature	Signature/Title	<u>-</u>
	,	
	Print or type name	
gent's ignature	Agent's Signature /Title	Dated
	Print or type agent's name AGENT SIGNATURE MUST BE WITNESS	RED.
itness of agent's sworn statement	ACEIN OIGHALOICE MOOL DE MINIMOC	,,,,
ubscribed and sworn to before me		Dated
Assessor or staff member,	Town Clerk, Justice of the Peace, Notary or Commission	ner of Superior Court
		Check Off List:
irect questions concerning dec	laration to the Assessor's Office at:	☐ Read instructions on page 2
hone (860) 873-5026	Fax (860) 873-5042	☐ Complete appropriate sections
and deliver declaration to: Town of East Haddam Assessor's Office Plains Rd. PO Box 385 Moodus, CT 06469	Mail declaration to: Town of East Haddam Assessor's Office 1 Plains Rd. PO Box 385 Moodus, CT 06469	 □ Complete exemption applications □ Sign & date as required on page 8 □ Make a copy for your records □ Return by November 1, 2024

The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this Town no later than Friday, November 1, 2024 to avoid a 25% Penalty for failure to file.