

Town of Scotland  
Assessor's Office  
9 Devotion Rd., PO Box 122  
Scotland, CT 06264

## Return Service Requested

You are responsible for ensuring the declaration is received by the Assessor's Office. If you cannot hand deliver it, obtain a Certificate of Mailing from the post office (less expensive than Certified Mail) or send it by Certified Mail. To avoid the 25% penalty, you must show the Assessor the proof of mailing AND provide a copy of the declaration sent.

## Scotland, Connecticut 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.

**Signature Required:** The owners shall sign the DECLARATION OF PERSONAL PROPERTY AFFIDAVIT (page 4). The owner's agent may sign the declaration if it is 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, 2018.

**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:

**Thursday, November 1, 2018**

**Mail or hand deliver declaration to:**

Town of Scotland  
Assessor's Office  
9 Devotion Rd., PO Box 122.  
Scotland, CT 06264

**Direct questions to the Assessor's Office at:**

**Phone** 860– 423-9634 / **Fax** 860– 423-3666  
**Email** assessor@scotlandct.org

**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 on page 4
- Return by November 1, 2018

For additional forms go to the Assessor's page at [www.scotlandct.org](http://www.scotlandct.org)

**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 Scotland  
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 \_\_\_\_\_

**2018 PERSONAL PROPERTY DECLARATION – SHORT FORM**  
**Commercial and financial information is not open to public inspection.**  
 Round all figures to the nearest \$1.00

**TAXABLE PROPERTY INFORMATION**

- Report actual acquisition costs include any additional charges for transportation and installation by year for each type of property described. Include all assets that may have been fully depreciated or expensed for income tax purposes but that are still owned by the reporting entity.
- Do not include assets disposed of between 10/2/2017 + 9/30/2018.
- Include assets acquired between 10/2/2017 + 10/1/21018.
- Computerized filings are acceptable as long as all of the information is reported: date acquired, acquisition cost, item description, number of items.
- Use additional sheets if needed.

Circle One	#12 – Commercial Fishing Apparatus #17 – Farm machinery			Circle One	#18 – Farm Tools #19 – Mechanics Tools			<b>Assessor's Use Only</b>
Yr Put in Service: Prior to:	Original cost, transportation & installation	% Good	Depreciated Value	Yr Put in Service: Prior to:	Original cost, transportation & installation	% Good	Depreciated Value	
10-1-18		95%		10-1-18		95%		#12
10-1-17		90%		10-1-17		90%		#17
10-1-16		80%		10-1-16		80%		#18
10-1-15		70%		10-1-15		70%		#19
10-1-14		60%		10-1-14		60%		
10-1-13		50%		10-1-13		50%		
10-1-12		40%		10-1-12		40%		
Prior Yrs		30%		Prior Yrs		30%		
<b>Total</b>		<b>Total</b>		<b>Total</b>		<b>Total</b>		
<b>#16 – Furniture, fixtures and equipment</b>				<b># 20 -- Electronic data processing equipment</b>				
Yr Put in Service: Prior to:	Original cost, transportation & installation	% Good	Depreciated Value	Yr Put in Service: Prior to:	Original cost, transportation & installation	% Good	Depreciated Value	
10-1-18		95%		10-1-18		95%		#16
10-1-17		90%		10-1-17		80%		#20
10-1-16		80%		10-1-16		60%		
10-1-15		70%		10-1-15		40%		
10-1-14		60%		Prior Yrs		20%		
10-1-13		50%		<b>Total</b>		<b>Total</b>		
10-1-12		40%		In accordance with Section 168 IRS Codes Computers Only				
Prior Yrs		30%						
<b>Total</b>		<b>Total</b>						
<b># 23 – Expensed supplies</b> The average is the total amount expended on supplies since October 1, 2017 divided by the number of months in business since October 1, 2017				<b>Year Ending</b>	<b>Total Expended</b>	<b># of Mos</b>	<b>Average Monthly</b>	
				10-1-18				#23
<b>#24a – Other Goods - including leasehold improvements</b>								
Yr Put in Service: Prior to:	Original cost, transportation & installation	% Good	Depreciated Value					
10-1-18		95%						
10-1-17		90%						
10-1-16		80%						
10-1-15		70%						
10-1-14		60%						
10-1-13		50%						
10-1-12		40%						
Prior Yrs		30%						
<b>Total</b>		<b>Total</b>						

**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

## 2018 PERSONAL PROPERTY DECLARATION – SHORT FORM SUMMARY SHEET

Commercial and financial information is not open to public inspection

Assessment date October 1, 2018  
Required return date November 1, 2018

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

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

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

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

Phone / Fax \_\_\_\_\_ / \_\_\_\_\_ Street location of personal property in «Town» \_\_\_\_\_

E-mail \_\_\_\_\_

Description of business: \_\_\_\_\_

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

IRS Business Activity Code \_\_\_\_\_ Square footage occupied \_\_\_\_\_

**#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.	Purchase Price	Date	Value	Code	ASSESSOR'S USE ONLY
							#9	
							#9	
							#9	

**#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	Code
						#11

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

Year	Make	Model	Identification No.	Length	Width	Bedrooms	Baths	Value	Code
									#14

Property Code and Description

Property Code and Description	Net Depreciated Value From page 2	Code
<b>#12 - Commercial Fishing Apparatus</b> All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.).		#12
<b>#16 - Furniture &amp; Fixtures</b> 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
<b>#17 - Farm Machinery</b> 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
<b>#18 - Farming Tools</b> Farm tools, (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).		#18
<b>#19 - Mechanics Tools</b> Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).		#19
<b>#20 - Electronic Data Processing Equipment</b> 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
<b>#23 - Average Supplies</b> 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, maintenance supplies, etc.).		#23
<b>#24 – Other</b> 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> , etc.).		#24
<b>Total Assessment – all codes #9 through #24</b>	<b>Subtotal &gt;</b>	
<b>#25 – Penalty for failure to file as required by statute – 25% of assessment</b>		#25

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

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

- 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

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

**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, 2017? If yes, enter a description of the property and the date of disposition. \_\_\_\_\_
- Did you acquire any of the leased items that were in your possession on October 1, 2017? If yes, indicate previous lessor, item(s) and date(s) acquired \_\_\_\_\_
- 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 \_\_\_\_\_

	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  MEMBER

Signature \_\_\_\_\_

Dated \_\_\_\_\_

Signature/Title

Print Name \_\_\_\_\_

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 CGS §12-50

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 Thursday, November 1, 2018 – a 25% Penalty required for failure to file as required.