

ASSESSOR'S NOTICE TO TAXPAYERS

DECLARING PERSONAL PROPERTY: All persons liable to pay taxes are hereby notified to declare all tangible personal property owned by them on October 1, 2020. Non-residents are required to declare property located in Scotland for three or more months between October 1, 2019 and October 1, 2020. Failure to hand deliver the declaration to the Town Hall by or mail it with a postmark dated no later than Monday, November 2, 2020 will result in a 25% PENALTY assessment.

The Assessor will mail declaration forms to all property owners previously on record. Failure to receive a form does not negate the requirement to declare. Forms are available on the Assessor's page of the town website at www.scotlandct.org.

NOTE: Real property and Connecticut registered motor vehicles do not need to be declared. Taxable personal property includes: Unregistered motor vehicles (including trailers and campers), motor vehicles located in Connecticut but registered in another state, mobile manufactured homes not assessed as real estate, manufacturing machinery and equipment, business furniture and fixtures, farm machinery, farming tools, mechanics tools, electronic data processing equipment, telecommunication equipment, cables, conduits, pipes, poles, business expensed supplies and other items such as billboards, video games, vending machines and leasehold improvements.

VETERANS: Veterans who served for more than ninety days during a time of war or for fewer than 90 days due to disability must have recorded their honorable discharge with the Town Clerk no later than Thursday, October 1, 2020 in order to receive a minimum \$4,500 assessment exemption. Disabled Veterans need to file proof of their VA rating with the Assessor to receive an increased exemption. Active Duty Members may be eligible for a veteran's exemption with proof of prior service.

ADDITIONAL VETERANS EXEMPTION: Increased exemptions are available for Veterans who meet low income requirements. An application along with proof of income must be filed with the Assessor biennially. The application must be filed by October 1, 2020.

ARMED SERVICE MEMBERS: May obtain an exemption on one (1) passenger motor vehicle if proof of service is submitted with an application. Forms are available on the Assessor's page of the town website at www.scotlandct.org.

TOTALLY DISABLED: Any person under the age of 65 who has been awarded total disability must apply by Thursday, January 28, 2021 to receive a \$1,000 assessment exemption. Applications must include proof of permanent disability.

FARMER MACHINERY & EQUIPMENT: Eligible farmers must file the notarized exemption application with their personal property declarations. If mailed the postmark must be on or before Monday, November 2, 2020. Declarations filed late are not eligible for the exemption.

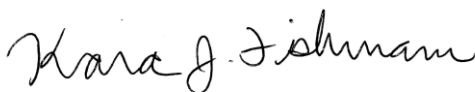
MANUFACTURING MACHINERY AND EQUIPMENT (MME): Installed in a manufacturing facility and used in the manufacturing process may be exempted. An exemption application must be filed with the owner or users personal property declaration. If mailed the postmark must be on or before Monday, November 2, 2020. Declarations filed late are not eligible for the exemption.

NEW COMMERCIAL TRUCKS: With a gross vehicle rating in excess of 26,000 lbs. should check with the Assessor's office for exemption eligibility. If mailed, the application must be postmarked no later than Monday, November 2, 2020.

LAND CLASSIFICATION: Persons seeking to classify land under Farm or Forest for the first time must file an application with the Assessor by October 31, 2020. Persons seeking to classify as Forest must also file a complete certified forester's report dated on or before October 1, 2020. Changes to the original filing (e.g., ownership, use or acreage) must be reported annually. New owners of formerly classified land must file a new application.

The Assessor's Office is open Wednesday from 4:30 pm - 6:30 pm and Thursday from 10:00 am - 3:00 pm, or by appointment. Due to limited access to town hall, all documents can be mailed to 9 Devotion Rd., PO Box 122, Scotland, CT 06264, emailed to assessor@scotlandct.org or dropped in the Book Depository slot on the front of Town Hall.

Dated this 10th day of September 2020 at Scotland Town Hall, 9 Devotion Rd., Scotland, CT 06264.



Kara J. Fishman, CCMA II, Tax Assessor