

Town of East Hartford, CT  
Assessor's Office

Declaration of Personal Property

OCTOBER 1, 2023

**IMPORTANT TAX NOTICE**

**This Declaration is due by [November 1, 2023](#).**

**Penalty for non-filing** - If no declaration is filed, the assessor shall fill out a declaration including all property which the assessor has reason to believe is owned by the person for whom such declaration is prepared, from the best information they can obtain, and add thereto twenty-five per cent (25%) penalty of such assessment.

**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 as of [November 1](#) or before.

**Mailed declarations must have a U.S.P.S. postmark or delivered by an independent delivery service, such as FEDEX or UPS as of [November 1](#). Declarations received in the office after the due date that are postmarked by office postal machines such as Pitney Bowes or Neopost will be considered late.** (As defined in CGS §1-2a & as referenced in Sec. 12-41(d).)

**If the business was CLOSED, SOLD or MOVED, please complete the affidavit on page 4.**

Direct questions concerning this Declaration to the Assessor's office: 860-291-7260

Deliver the Declaration by [November 1, 2023](#) to:

Town of East Hartford  
Assessor's Office  
740 Main Street  
East Hartford, CT 06108

#### Who Should File?

All persons conducting business, farmers, owners of unregistered motor vehicle(s) and **non-Connecticut** registered motor vehicle(s) and owners of horse(s).

#### What Should Be Declared?

All personal property used in the conduct of the business.  
See below for specifics.

#### How to Declare:

All persons conducting business must complete the **BUSINESS DATA** on page 4 and then:

1. **Owners of:**
  - a. **Non-Connecticut registered motor vehicles** complete #9.
  - b. **Unregistered motor vehicles** complete #9.
  - c. **Horses, ponies and thoroughbreds** complete #11.
  - d. **Mobile manufactured home:** not assessed as real estate, complete #14.
  - e. **Businesses, occupations, farmers, and professionals** complete:
    - Taxable Property Information, pages 5 and 6.
    - **Lessee's Report**, if you have any leased, borrowed, consigned, stored or rented equipment, in your possession, complete page 8.
    - **Lessor's Report**, if you have leased, consigned, loaned, or rented equipment to another, complete page 8.
    - Detail Listing of Disposed Assets, page 7.
2. **Lessors** complete:
  - Taxable Property Information, pages 5 and 6.
  - Lessor's Report, page 8.

**LESSORS NOTE:** Your contractual arrangement (i.e., conditional sale contract) with the lessee does not negate your statutory obligation to declare your leased property to the Assessor.

#### Filing Requirements:

1. The Personal Property Declaration must be filed annually on or before **November 1st** (CGS §12-41), post marked per CGS §12-42.
2. **All Declarations must be signed and sworn to on page 3.**

#### Taxable Property Information:

1. Commercial and cost information is **not** open to public inspection.
2. All data reported should be:
  - a. 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.
  - b. 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 next year. (i.e. an acquisition made November 13, 2022 is reported in the year ending October 1, 2023).
4. Computerized filings are acceptable as long as all information is reported in the prescribed format.
5. **NOTE:** In each table on pages 5 and 6, there are examples of what items should be declared in each table.

#### Disposal/Sale or Transfer of Property:

1. If you disposed of or transferred a portion of the property included in last year's filing, complete the Reconciliation of Fixed Assets and the Detailed Listing of Disposed Assets on page 7.
2. If you no longer own the business, or have moved out of East Hartford, you do not need to complete this declaration. You **must however** provide information related to the new location, or new owner and/or the date the business ceased. Complete the **BUSINESS CLOSING, MOVE, OR SALE OF BUSINESS** section on page 4. Otherwise, the Assessor must assume that you still own taxable personal property and have failed to declare it.

#### Penalty Of 25% is Applied:

1. When a declaration is not timely filed or a declaration is not signed and sworn to, a 25% penalty is applied to the total assessment.
2. When declarations are submitted after **November 1** and an extension has not been granted (see Extensions below), a 25% penalty is applied to the total assessment. Mailed declarations must have a U.S. postmark (as defined in CGS §1-2a) of **November 1** 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 total 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.
5. Declarations filed with "same as last year" are **INSUFFICIENT** and shall be considered an incomplete declaration subject to a 25% penalty.
6. A Personal Property Declaration not filed will result in a value determined by the Assessor, plus a 25% penalty will be applied to the total assessment.

#### Exemptions:

1. Some exemptions require an additional application in order to receive that exemption. Request the form from the Assessor's Office and file same. New manufacturers contact Assessor's Office.
2. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor's Office.

#### Signature Requirements:

1. The owner(s) must sign the declaration on page 3.
2. The owner's agent may sign the declaration. However, the declaration must then be duly sworn to and notarized.
3. Corporate officers signing for their corporations must have the returns properly sworn to and 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 an extension is needed, contact the Assessor **in writing on or before November 1st** stating the reason for the extension. The decision to grant an extension is the sole responsibility of the Assessor. An approved extension is required in order to appeal.

#### 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.**

# EAST HARTFORD PERSONAL PROPERTY DECLARATION

# OCTOBER 1, 2023

TO BE FILED BY **NOVEMBER 1, 2023**

ACCOUNT NUMBER :

Please note any corrections:

**OWNERS NAME:** \_\_\_\_\_

Under which business is being conducted. NOTE: A trade name is not a legal name.

**DBA(S):** \_\_\_\_\_

(DOING BUSINESS AS / TRADE NAME )

**STREET LOCATION:** \_\_\_\_\_

**MAILING ADDRESS:** \_\_\_\_\_

**PHONE:** (\_\_\_\_) \_\_\_\_\_

Net Depreciated Value From tables	Property Codes and Descriptions		Assessor's Use Only	
	# 9	Unregistered Motor Vehicles	# 9	
	#10	Machinery & Equipment	# 10	
	#11	Horses and Ponies	#11	
	#12	Commercial Fishing Apparatus	#12	
	#13	Newly Acquired Manufacturing Machinery & Equipment	#13	
	#14	Mobile Manufactured Homes	#14	
	#16	Furniture & Fixtures	#16	
	#17	Farm Machinery	#17	
	#18	Farming Tools	#18	
	#19	Mechanics Tools	#19	
	#20	Electronic Data Processing Equipment	#20	
	#21	Telecommunication Equipment	#21	
	#22	Cables, conduits, pipes, poles, towers, underground mains, wires, etc.,	#22	
	#23	Average Supplies	#23	
	#24	Other	#24	

## Assessor's Use Only

**Total Gross Assessment:** all codes #9 through #24

**Gross Assessment**

**Penalty:** descriptions on page 2 **REASON(S) FOR PENALTY:**

**+ Penalty**

**Exemption(s) granted:**

**- Total Exemption(s)**

**Total Net Assessment**

**= Net Assessment**

## AFFIDAVIT

**Avoid A Penalty, Have The Personal Property Declaration Which Is Signed By An Agent Notarized.**

## AFFIDAVIT

I DO HEREBY declare under penalty of false statement that the foregoing list, according to the best of my knowledge, remembrance and belief, is a true statement of all my property liable to taxation. I also declare under penalty of false statement 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 (§ 12-49 C.G.S.).

**Owner's Signature**

X

Print owner's name if signed by agent

Dated

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 declaration for him in accordance with the provisions of §12-50 C.G.S.

**Agent's Signature**

Dated

Witness of agent's sworn statement  
Subscribed and sworn to before me:

Dated

## EAST HARTFORD, CT PERSONAL PROPERTY DECLARATION

### COMMERCIAL AND FINANCIAL INFORMATION ARE NOT OPEN TO PUBLIC INSPECTION

DIRECT QUESTIONS TO:	LOCATION OF ACCOUNTING RECORDS:
Person's Name _____	_____
Company _____	_____
Address _____	_____
City/St/Zip _____	_____
Phone / Fax ( ) ( ) _____	( ) ( ) _____
Email _____	_____
Description of Business _____	_____

How many employees work at this location? \_\_\_\_\_ Date your business began in East Hartford? \_\_\_\_\_

How many square feet does your firm occupy at this location? \_\_\_\_\_ Sq. ft. Owned \_\_\_\_\_ Leased \_\_\_\_\_

TYPE OF OWNERSHIP	TYPE OF BUSINESS
<input type="checkbox"/> Sole proprietor	<input type="checkbox"/> Manufacturer
<input type="checkbox"/> Corporation	<input type="checkbox"/> Service
<input type="checkbox"/> Other-Describe: _____	<input type="checkbox"/> Retail/Mercantile
<input type="checkbox"/> LLC	<input type="checkbox"/> Wholesale
<input type="checkbox"/> Partnership	<input type="checkbox"/> Profession
	<input type="checkbox"/> Auto Mechanic Garage
	<input type="checkbox"/> Lessor
	<input type="checkbox"/> Tradesman
	<input type="checkbox"/> Other-Describe: _____

### PLEASE ANSWER THE FOLLOWING: (Attach additional sheets as needed.)

Yes No

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, location(s).

\_\_\_\_\_

Are there any other businesses that are operating from your address here in East Hartford? If yes, list name and mailing address, if different.

☐ ☐

\_\_\_\_\_

Does the business(es) listed above have any personal property **not** included in this declaration? If yes, list below.

☐ ☐

\_\_\_\_\_

## BUSINESS CLOSING, MOVE, OR SALE OF BUSINESS

If you no longer own the business or have moved out of East Hartford, you do not need to complete this entire Declaration. However, you must complete, sign and return the affidavit below, with supporting documentation to the Assessor no later than **November 1, 2023**.

### AFFIDAVIT OF BUSINESS CLOSING, MOVE, OR SALE OF BUSINESS

I \_\_\_\_\_ of \_\_\_\_\_ at \_\_\_\_\_  
Business owners name Business name (if applicable) Street location of business name shown

With regards to said business do so certify that on \_\_\_\_\_ said business was (indicate by circling A, B, or C):  
Date

A. SOLD TO: \_\_\_\_\_  
Name Address (including street number, state and zip code)

B. MOVED TO: \_\_\_\_\_  
Street Address Town, State and Zip Code)

C. Terminated:

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



**#19 Mechanics Tools** Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

Yar Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
PRIOR YRS		30%	
Total		Total	

**#21A Telecommunication Equipment Owned by Telephone Companies:** including cables, conduits, antennae, towers, batteries, generators or any other equipment not deemed technologically advanced by the Assessor. Include prior yr 21c.

Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-22		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs		30%	
Total		Total	

**#22 Cables, conduits, pipes, poles, towers, underground mains, wires, etc., of gas, heating companies, water and water power companies.** Poles, towers, underground mains, wires, etc., of gas, heating, water and water power companies. Include 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).

DPUC regulated utilities check this box ☐

**# 23 Expensed Supplies** The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.) Any supply incorporated into a "for sale" item shall be considered inventory and as such exempt [12-81 (54).]

**#24 All other goods, chattels and effect** 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, carpenter's tools etc.). Describe briefly:

**#24a All other goods, chattels and effect** (except video tapes)

Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		90%	
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
PRIOR YRS		30%	

**# 20 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). Bundled software is taxable and must be included.

Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		80%	
10-1-21		60%	
10-1-20		40%	
PRIOR YRS		20%	
Total		Total	

**COMPUTERS ONLY**

**#21B Telecommunication Equipment Owned by Telephone Companies:** including controllers & control frames, relays switching and processing equipment or any other equipment deemed technologically advanced by the Assessor. Includes previously coded 21d.

Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		80%	
10-1-21		60%	
10-1-20		40%	
Prior Yrs		20%	
Total		Total	

21A & 21B Total

Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		%	
10-1-22		%	
10-1-21		%	
10-1-20		%	
10-1-19		%	
10-1-18		%	
10-1-17		%	
PRIOR YRS		%	
Total		Total	

Year Ending	Total Expended	# of Months	Average Monthly
10-1-23			
The average is the total amount expended on such supplies since the previous assessment year divided by the number of months in business in the previous assessment year (12 months maximum).			

**#24b Rental Entertainment Medium**

Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22		80%	
10-1-21		60%	
10-1-20		40%	
PRIOR YRS		20%	
Total		Total	
# video tapes		# DVD movies	
# music CDs		# video games	

**Assessor's Use Only**

#19

#20

#21

#22

#23

**DETAIL LISTING OF DISPOSED ASSETS – attach additional sheets if needed.**  
If you disposed of, sold or transferred a portion of the property included in last year’s filing, then complete the following. This listing is used to reconcile last year’s reporting with this year’s reporting.

Date Removed	Description of Item	Date Acquired	Acquisition Cost

**DETAIL LISTING OF ASSETS originally valued equal to or less than \$250 & more than 10 years old – attach additional sheets if needed.** Removal of items included in last year’s filing which are now exempt pursuant to P.A. 18-79.

Description of Item	Date Acquired	Acquisition Cost

**RECONCILIATION OF FIXED ASSETS**

Assets declared last October 1

Assets disposed of since last October 1\*

Assets added since last October 1

Assets originally valued ≤ \$250 & over 10 years old \*\*

Assets declared this year

Amount of equipment expensed last year

Capitalization Threshold\*\*\*

-

+

-

=

\* Complete the Detail Listing Of Disposed Assets above

\*\* Complete the Detail Listing of Assets with Original Value ≤ \$250 above

\*\*\* Dollar amount at which an expenditure is posted as an asset instead of an expense

M-28

**EXEMPTION APPLICATION FOR THE ASSESSOR FOR FARM MACHINERY, HORSES OR PONIES**

This application for exemption on all farm machinery, except motor vehicles as defined in Section 14-1, to the assessment of \$100,000, ponies or horses which are actually and exclusively used in farming, within the provisions of Section 12-91 of the General Statutes as amended **MUST BE FILED ANNUALLY by November 1st** with the assessor or board of assessors of the municipality in which the property is located. Failure to file this application within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

Have you filed, or do you intend to file, any application for exemption as provided under the above statute, in this or any other town or city, as trustee, as an individual farmer, or as a member of a group of farmers, partnership or family corporation, other than under the ownership contained in this application?

YES

NO

Do you derive at least \$15,000 in gross sales, or did you incur at least \$15,000 in expenses related to such farming operation during the previous calendar year?

YES

NO

Are the horses and ponies, and/or farm machinery kept within the State of Connecticut?

YES

NO

If yes, list town(s):

Machinery Make	Year	Model	Description of use in farming

I DO HEREBY declare in accordance with § 12-91 of the Connecticut General Statutes under penalty of perjury that the statements herein made by me are true according to the best of my knowledge and belief.

Date:

Signed: (owner(s) or trustee(s))

X

Subscribed and Sworn to before me:

X

Date:

My commission expires:

**LESSOR'S REPORT** (Lessor: One who leases property to another, also includes rented, consigned, or loaned items.)  
**COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.**

	Lessee #1	Lessee #2	Lessee #3
Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
Is equipment self manufactured?			
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, specify from whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale
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 <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

**LESSEE'S REPORT** (Lessee: One who leases from another but for purposes of this report, also include **all** leased, borrowed, consigned, loaned, rented or stored items in your possession.)

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, display stands or cases, display coolers or refrigerators etc.

**Yes No**

- ☐ ☐ Did you dispose of any leased items that were in your possession as of last October 1? 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 as of last October 1? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.
- ☐ ☐ **IMPORTANT** Is the cost of any of the equipment listed below, declared on page 5 or 6 of this declaration? If **yes**, note year in the 'Year Included' column **and** list cost in the 'Acquisition Cost' column.

**COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.**

Lease Number	Owners Name and MAILING ADDRESS	Item Description/ Model No.	Serial #	Year of Mfg.	Capital Lease (Yes/No)	Lease Term Beg/End	Monthly Rent	Acquisition Cost	Year included on pg. 4-5