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**2023 PERSONAL PROPERTY DECLARATION – SUPPLEMENTAL FORM  
FOR MACHINERY AND EQUIPMENT USED IN MANUFACTURING AND BIOTECHNOLOGY ONLY**

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**READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.**

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(72) or 12-81(76). The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3.

**Manufacturing means:** Manufacturing, processing or fabricating, each of which is further defined in C.G.S. §12-81(72); research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; measuring or testing or metal finishing; or the production of motion pictures, video and sound recordings.

**Biotechnology means:** The application of technologies, including recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products.

## **INSTRUCTIONS**

**IMPORTANT:** Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.

### **Code # 10:**

**Machinery and equipment not eligible for exemption under CGS §12-81(72) or 12-81(76):** Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS. §12-81(72) or 12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70). **Code 10 Machinery and equipment is reported on the annual Personal Property Declaration only.**

### **Code # 13:**

**Machinery and equipment eligible for exemption under CGS §12-81(72) or 12-81(76):** Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment must claim it on a federal income tax return as **five-year property or seven-year property**. To obtain the exemption under CGS §12-81 (72) or (76), The owner or lessee who claims such property on a federal income tax return must file the exemption application. ***(All property previously defined as Code 13, Code 15a and Code 15b are now combined under Code 13 and is claimed below and reported on the annual Personal Property Declaration.)***

## **MEMORANDUM**

# MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

Town of East Hartford

This form must be **filed on or before November 1**, annually, with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(72) or C.G.S. §12-81(76), as amended, for *manufacturing machinery* and equipment installed in a manufacturing facility. Annual application for this property tax exemption is required. **This form is to be filed in the town in which the machinery and equipment is installed.** **Complete this form in its entirety, including the itemized listing of manufacturing machinery and equipment by year of acquisition.**

<b>Manufacturer Information:</b> (Lessor: provide Lessee information) Name _____ Business Address _____ City _____ State/Zip _____	<b>Lessor Information:</b> Name _____ Business Address _____ City _____ State/Zip _____	<b>Person to be contacted if there are any questions:</b> Name _____ Title _____ Telephone #: _____ Fax #: _____ Email: _____
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<b>Required Identification Numbers</b> Connecticut State Tax I.D. No. _____ Federal Taxpayer I.D. No. _____	Are you currently receiving benefits under CGS. §12-81 (60) OR (70) <i>Distressed Municipality Program</i> ? YES <input type="checkbox"/> NO <input type="checkbox"/> Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes? If no, on whose books are these assets depreciated? YES <input type="checkbox"/> NO <input type="checkbox"/>
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<b>Property Location</b> (Number, street, and town where machinery and equipment is installed.)		
<b>1</b> <input type="checkbox"/> manufacturing, processing or fabricating  <b>2</b> <input type="checkbox"/> measuring or testing  <b>3</b> <input type="checkbox"/> metal finishing	<b>4</b> <input type="checkbox"/> the significant overhauling or rebuilding of other products on a factory basis  <b>5</b> <input type="checkbox"/> used in the production of motion pictures, video and sound recordings  <b>6</b> <input type="checkbox"/> used in connection with biotechnology	<b>7</b> <input type="checkbox"/> research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing  <b>8</b> <input type="checkbox"/> the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use  <b>9</b> <input type="checkbox"/> used in connection with recycling, as defined in C.G.S. §22a-260, if acquired and installed <b>on or after</b> July 1, 2006

Describe the business activity (in specific terms), which conforms to the above definition of manufacturing, processing, fabricating, measuring or testing or biotechnology, as further defined in C.G.S. § 12-81(72); indicate the product manufactured:

#13 - Manufacturing Machinery and Equipment Eligible for C.G.S. §12-81(72) or C.G.S. §12-81(76) Exemption	Year Ending	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor's Approved Total Cost	Assessor's Approved Depreciated Value
Failure to file this form in the manner and form, and within the time limit prescribed, <i>shall constitute a waiver of the right to such exemption</i> for the assessment year, unless an extension of time is allowed under the provisions of C.G.S. §12-81k and upon payment of the late filing fee.	10-1-2023		95%			
	10-1-2022		90%			
	10-1-2021		80%			
	10-1-2020		70%			
	10-1-2019		60%			
	10-1-2018		50%			
	10-1-2017		40%			
	Prior Yrs		30%			
	<b>Total</b>		<b>Total</b>			

I hereby certify that I am eligible for the property tax exemption provided under C.G.S. §12-81(72). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Secretary of the Office of Policy and Management, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I also understand that the State of Connecticut and the municipality in which such machinery and equipment is installed have a security interest in said property as set forth in said §12-81(72). I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. *I request that the cost information submitted herein be kept confidential.*

Print Name &amp; Title of signer

Signature

Date Signed

## 2023 Grand List

- Print or type only. You may submit a computer printout containing **All Required Information In The Prescribed Format.**
- List only manufacturing machinery and equipment eligible under CGS 12-81 (72) and (76). See definitions.
- **Do Not Include Sales Tax.**
- All monetary amounts should be rounded to the nearest whole dollar.
- Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor).
- For leased property, enter Lease ID # beneath the name and address of the lessor.
- Provide IRS Classification;\* Please refer to IRS Code Section 168(e). Do Not Provide Class Life

- Total cost of acquisition is the price paid for the property, including the value of a 'trade-in', plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.)
- The purchase price for self-constructed machinery and equipment is the unit cost.
- Date installed for leased property is the beginning date of the lease.

The information requested on this form is essential to the applicant or machinery and equipment qualifying for exemption. Regardless of past practices, applications submitted which are incomplete or do not conform to the prescribed format will not be accepted. Description of machinery and equipment should be complete and readily identifiable. Property described as "miscellaneous", "manufacturing machinery or equipment", or numeric entries are not acceptable.

Property Description & Model ID #	# of Items	Date Acquired Mo./Day/Yr.	Date Installed Mo./Day/Yr.	IRS* Classification	Purchase Price	Transportation/Installation Cost	Total Cost of Acquisition
*Property shall be treated as:						Page Total	
If it has a class life (in years) of:						Grand Total	
5 year property . . . . . more than 4 but less than 10							
7 year property . . . . . 10 or more but less than 16							

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