

## **EXTENSIONS**

The Assessor does not grant extensions. Declarations must be filed in a timely manner to avoid penalties. Declarations may be amended no later than 3 years from original due date of the tax. .

## **AUDIT**

The Assessor is authorized to audit declarations within 3 years of the date of the required filing. Substantial penalties are applicable if such audit reveals property not declared as required by law. (CGS 12-53)

## **PERSONAL PROPERTY ASSESSMENT**

### **APPEALS**

Notices of Assessments for personal property are mailed in January. If you choose to appeal your assessment you may do so by filing a formal appeal on or before February 20<sup>th</sup> to the Board of Assessment Appeals.

Appeal forms are available in the Assessor's Office or by calling 860-826-3323.

### **RETURN COMPLETED DECLARATIONS TO:**

**ASSESSOR'S OFFICE  
27 WEST MAIN ST  
NEW BRITAIN, CT 06051**

Before filing make copies of your completed and signed declaration for your records.

A date stamped copy of the front page will be given to you for all forms that are hand delivered to the Assessor's Office.

## **TAX COLLECTOR PAYMENT INFORMATION**

Tax bills are due July 1<sup>st</sup> each year. Payments made after August 1st of that year will be charged interest at a rate of 1.5% per month from the original due date of the bill.

All tax bills paid late, regardless of circumstances, are charged 18% interest per year and this interest cannot be waived.

Failure to receive a personal property tax bill does not invalidate the bill or any accrued interest according to Connecticut State Law (CGS 12-130).

Please make checks payable to: **City of New Britain**

Payments can be made in person or be mailed to: Tax Collector, 27 West Main St., Room 104, New Britain, CT 06051

Payments can be made online at:  
<https://www.mytaxbill.org/inet/bill/home.do?town=newbritain>

Please note: This Is A Fee Based Service\*  
*\* E-check \$.95 flat fee, Credit/Debit card 2.95% of balance.*

Accepted Credit Cards:  
VISA/MASTERCARD/DISCOVER and  
AMERICAN EXPRESS

CREDIT PAYMENTS may also be made at the Tax Collector's Office ON THE PUBLIC ACCESS COMPUTER ONLY.

Cards are not taken over the counter.

## **BUSINESS PERSONAL PROPERTY INFORMATION**

## **CITY OF NEW BRITAIN**



**ASSESSOR'S OFFICE  
27 West Main St.  
New Britain, CT 06051  
Phone 860-826-3323  
Fax 860-612-5013**

[www.newbritainct.gov/services/assessor/personalproperty](http://www.newbritainct.gov/services/assessor/personalproperty)

Regular Office Hours:  
8:15 – 3:45 pm  
Monday thru Friday

Evening Office Hours:  
8:15 – 6:45 pm  
Last Thursday of every month

## WHO SHOULD FILE

If you have a business in the State of CT you must declare all of the assets that you use to operate your business. All owners of tangible personal property are required to file declarations of such property with the Assessor of the town where the property is located on the October 1st assessment date. The declarations are mailed mid-September and are due back in the Assessor's Office on or before November 1<sup>st</sup>. They are also available on the City's website and in the Assessor's office. Declarations shall include but are not limited to the following types of property: All commercial furniture, fixtures, EDP equipment, machinery and supplies owned by any manufacturer, wholesaler and/or retailer. All personal property located in stores, offices, home offices, hotels, restaurants, social clubs, salons, garages, factories, utility companies, etc. must be included on the declaration filed by the owner.

## DECLARATION NOT RECEIVED TIMELY

If the declaration is not received on or before the statutory November 1st return date, by local ordinance a 15% penalty will be added to the assessment. If the declaration is received after December 15th, a 25% penalty will be assessed.

## FAILURE TO FILE A DECLARATION

In the event a person fails to file a declaration, the assessor shall: 1) fill out a declaration of all property which the assessor has reason to believe is owned by the taxpayer; 2) determine an assessed value from the best information that can be obtained; and 3) add a 25% penalty to the assessment.

## How to complete the tables on pages 3, 4 and 5 of the declaration

Your Accountant can assist you in completing the declaration. If you don't have an Accountant then you need to create an asset list by writing down everything you own and use for your business. Include the date you originally purchased the item and the cost. You will have to estimate if you don't have receipts from when you originally purchased the items or if the items were given to you. Use that list to complete the declaration. The assets on your declaration should match your IRS Federal Asset Report.

### EXAMPLE:

- June 2020, you bought a desk for \$300 and a chair for \$80.
- In October 2020 you buy a display rack for \$400.
- You have a filing cabinet you bought 10 years ago for \$100 that is being used in your business.
- A friend gave you a used bookcase, in February 2022, which you believe, is worth \$50.

Sample table based on above information:

Year ending	Original Cost, transportation & installation	% Good	Depreciated value
10-1-2022	50	95%	48
10-1-2021	400	90%	360
10-1-2020	380	80%	304
10-1-2019	0	70%	0
10-1-2018	0	60%	0
10-1-2017	0	50%	0
10-1-2016	0	40%	0
Prior years	100	30%	30
Total	930		742

## FILING REQUIREMENTS

1. The Personal Property Declaration must be filed on or before November 1<sup>st</sup> (CGS 12-41). When the first of November is a Saturday or Sunday, the declaration may be filed or postmarked on the next business day following.
2. Declarations filed with the notation "same as last year", N/A or left blank **are INSUFFICIENT** and shall be considered an incomplete declaration. The Assessor will then determine the assessed value.
3. If you dispose of any assets you must list them in the disposal section on page 2 of the declaration. If none are listed the Assessor shall assume you still own the assets.
4. Any items you lease are to be reported on page 2 of the declaration.
5. If you feel you have no property to declare, you must still return the declaration. Attach an explanation to the declaration and return it to the Assessor.
6. If you closed, moved or sold your business and disposed of all your assets **prior** to October 1<sup>st</sup> you do not have to complete the declaration. **YOU MUST**, however, return the declaration to the Assessor and provide information related to the name of the new owner by completing the affidavit section on the first page of the declaration. If you fail to respond, the Assessor will assume that you still own and operate the business.
7. If you closed, moved or sold your business and disposed of all your assets **after** October 1<sup>st</sup> then you will remain on the Grand List for that year and will receive a final tax bill due on July 1<sup>st</sup>. There is no prorating of personal property.