



**LESSEE'S REPORT – (FORM M-61) COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED****PROPERTY LOCATION:**

Pursuant to Conn. 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 shall result in the presumption of ownership and subsequent tax liability.

YES NO

☐ ☐ Did you dispose of any leased items that were in your possession on October 1, 2022? 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, 2022? If yes, indicate previous lessor, items and date 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' column and list cost in the 'Acquisition Cost' column.

Lease Number	Owner's name and address	Item description/Model No.	Serial No.	Year of Mfg.	Capital Lease	Lease Term (Begin/End)	Monthly Rent	Acquisition Cost	Year Included

**LESSOR'S REPORT – COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED**

In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: **(Note that property under conditional sales agreements must be reported by the lessor.)** Computerized filings are acceptable as long as all information is reported in prescribed format.

	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			
Retail selling price new at time of lease signing			
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 (Operating/Capital/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 Lessee's new manufacturing exemption application? (M-65)	LESSOR <input type="checkbox"/> YES <input type="checkbox"/> NO LESSEE <input type="checkbox"/> YES <input type="checkbox"/> NO	LESSOR <input type="checkbox"/> YES <input type="checkbox"/> NO LESSEE <input type="checkbox"/> YES <input type="checkbox"/> NO	LESSOR <input type="checkbox"/> YES <input type="checkbox"/> NO LESSEE <input type="checkbox"/> YES <input type="checkbox"/> NO

**DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT & RECONCILIATION OF FIXED ASSETS**

If you disposed of, sold or transferred a portion of the property included in last year's filing, complete RECONCILIATION OF FIXED ASSETS and the DETAILED LISTING OF DISPOSED ASSETS REPORT.

Assets declared 10/1/2022 - Assets disposed of since 10/1/2022 + Assets added since 10/1/2022 = Assets declared 10/1/2023

Expensed equipment last year \_\_\_\_\_ Capitalization threshold \_\_\_\_\_

**DETAILED LISTING OF DISPOSED ASSETS REPORT COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED**

Date Removed	Description of Item	Date Acquired	Acquisition Cost

**DETAILED LISTING OF ASSETS ORIGINAL VALUE ≤ \$250 COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED**

Pursuant to CGS 12-81(79) - Listing of assets purchased prior to 10/1/13 with a value of ≤ \$250

Description of Item	Date Acquired	Acquisition Cost

**TAXABLE PROPERTY INFORMATION**

**Give actual acquisition costs including any charges for transportation and installation by year for each type of property described.**

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

**#9 NON-REGISTERED 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.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date

**#10 MANUFACTURING MACHINERY & EQUIPMENT** Industrial manufacturing machinery & equipment (e.g. tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment (Provide DEP certificate if claiming exemption). **DO NOT INCLUDE MANUFACTURING EQUIPMENT THAT IS BEING CLAIMED FOR EXEMPTION ON THE EXEMPTION CLAIM FORM & UNDER CODE # 13**

**#13 MANUFACTURING MACHINERY & EQUIPMENT**  
**Manufacturing machinery & equipment eligible under CGS§12-81 (72) & (76) for exemption—also complete exemption claim M-65.**

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
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 YEARS		30%	
TOTAL			

YEAR END-ING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
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 YEARS		30%	
TOTAL			

**IN ORDER TO USE THIS SECTION YOU MUST FILE AN EXEMPTION CLAIM M-65. THE EXEMPTION CLAIM AMOUNTS & CODE #13 AMOUNTS MUST RECONCILE (BE THE SAME).**

**#16A FURNITURE & FIXTURES** Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and ALL other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, single telephones, moveable air conditioning units, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
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 YEARS		30%	
TOTAL			

**#19 MECHANICS TOOLS** Mechanics Tools including but not limited to wrenches, air hammers, sockets, jacks, etc.

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
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 YEARS		30%	
TOTAL			

**#21A TELECOMMUNICATIONS EQUIPMENT** Including but not limited to furniture, fixtures, computer equipment, cables, conduits, antennae, towers, batteries, generators or any other equipment **NOT deemed technologically advanced by the Assessor**. Include property previously coded #21c

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
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		30%	
TOTAL			

**#16B COPIERS, FAX MACHINES, MEDICAL TESTING EQUIPMENT & TECHNOLOGICALLY ADVANCED EQUIPMENT** Copiers, telephone systems and answering machines, cash registers, fax machines, postage meters, ATMs, medical testing equipment, other technologically advanced equipment, etc.

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2023		95%	
10-1-2022		90%	
10-1-2021		80%	
10-1-2020		60%	
10-1-2019		40%	
10-1-2018		20%	
10-1-2017		20%	
PRIOR YEARS		20%	
TOTAL			

**#20 ALL EDP EQUIPMENT** Computer and peripheral hardware, including, but not limited to, personal computers, workstations, terminals, storage devices, printers, scanners, computer peripherals and networking equipment.

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2023		95%	
10-1-2022		80%	
10-1-2021		60%	
10-1-2020		40%	
10-1-2019		20%	
10-1-2018		20%	
10-1-2017		20%	
PRIOR YEARS		20%	
TOTAL			

**#21B TELECOMMUNICATIONS EQUIPMENT** including but not limited to telecommunications controllers and control frames, relay, switching and processing equipment and/or telecommunications equipment deemed technologically advanced by the Assessor. Include property coded #21d

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2023		95%	
10-1-2022		80%	
10-1-2021		60%	
10-1-2020		40%	
PRIOR		20%	
TOTAL			

**#22 CABLES, CONDUITS, PIPES, POLES, TOWERS, UNDERGROUND MAINS, WIRES, ETC.** of gas, heating, telephone companies, water and water power companies. Include items annexed to the ground.

DPUC REGULATED COMPANIES CHECK HERE

☐

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2023			
10-1-2022			
10-1-2021			
10-1-2020			
10-1-2019			
10-1-2018			
10-1-2017			
PRIOR YEARS			
TOTAL			

**#23 SUPPLIES** The average monthly quantity of supplies normally consumed in the course of business (e.g. stationery, computer disks, pens, paper, pencils, paper clips, all business office supplies, all manufacturing shop supplies, all maintenance supplies, all medical and dental supplies, etc.)

**Taxable Property Information – Commercial and financial information provided in this declaration are not open for public inspection.**

1. All data reported should be:
  - a. Actual acquisition costs including any additional charges for transportation and installation by year for each type of property described. 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.
2. Reports are to be filed on an assessment year basis. That is for the 2023 line you would list items acquired from October 2, 2022 through October 1, 2023.
3. Computerized filings are acceptable as long as all information is reported in the prescribed format.
4. **NOTE: On the top of each table, there are examples of what items should be declared in that table. However, these examples are not all inclusive and are not limited to those examples.**
5. Be sure to note your disposals in the Detailed Listing of Disposed Assets Report on page 2. Please attach paper work if available.

Year Ending	Total Expended	# of Months	Average Monthly
10-1-2023			

**#24A ALL OTHER GOODS, CHATTELS AND EFFECTS** Any other taxable personal property not previously mentioned or which does not appear to fit into any other category. (e.g. vending machines, pinball and video games, signs, billboards, water coolers, coffee makers, tools, leasehold improvements other than realty, etc.)

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
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 YEARS		30%	
TOTAL			

**#24B RENTAL VIDEO TAPES, DVD'S, ETC**

**AVERAGE RENTAL UNITS ON HAND** \_\_\_\_\_

YEAR ENDING	ORIGINAL COST ,TRANSPORTATION & INSTALLATION	% GOOD	DEPRECIATED VALUE
10-1-2023		95%	
10-1-2022		80%	
10-1-2021		60%	
10-1-2020		40%	
10-1-2019		20%	
10-1-2018		20%	
10-1-2017		20%	
PRIOR YEARS		20%	
TOTAL			

**EXEMPTION – CHECK BOX ADJACENT TO THE EXEMPTION YOU ARE CLAIMING:**

- ☐ I – MECHANICS TOOLS – \$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 BY NOVEMBER 1st.**

- ☐ J – WATER/AIR POLLUTION CONTROL EQUIPMENT– CONN DEP CERTIFICATE REQUIRED  
☐ I – FARM MACHINERY \$100,000 VALUE– EXEMPTION APPLICATION M-28 REQUIRED ANNUALLY  
☐ G & H– DISTRESSED MUNICIPALITY/ENTERPRISE ZONE -EXEMPTION APPLICATION M-55 REQUIRED ANNUALLY  
☐ U– C.G.S.§12-81(72)(76) QUALIFIED MANUFACTURING EQUIPMENT –EXEMPTION APPLICATION M-65 REQUIRED ANNUALLY

## INSTRUCTIONS

Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

**Who Should File --**

All owners of taxable personal property.

**Declaration --**

1. **Owners** of: Non-Connecticut registered motor vehicles
2. **Businesses**, occupations, farmers, and professionals need to complete: (Commercial and cost information is not open to public inspection )

- Business Data (page 1).
- **Sign the Declaration of Personal Property Affidavit on page 1.**
- Lessee's Listing Report (page 2).
- Disposal, Sale or Transfer of Property Report (page 2)
- Taxable Property Information (pages 3-5).

3. **Lessors** need to complete: (Commercial and cost information is not open to public inspection )

- Business Data (page 1).
- **Sign the Declaration of Personal Property Affidavit On page 1.**
- Lessor's Listing Report (page 2).
- Taxable Property Information (pages 3-5).

**Filing Requirements --**

1. The Personal Property Declaration must be filed on or before November 1, 2023 (CGS §12-41).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor.
3. Declarations filed with the notation "same as last year" are **INSUFFICIENT** and shall be considered an incomplete declaration. The Assessor will then determine a value.
4. If you have no property to declare, you must still return the declaration. Attach an explanation to the declaration and return it to the Assessor.
5. If you no longer own the noted business or personal property assessed in your name last year, 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 or the disposition of the assets. If you fail to respond, the Assessor must assume that you still own and operate a business.

**Penalty Of 25% is Applied --**

1. When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment.
2. When declarations are submitted after December 15th a 25% penalty is applied to the assessment.
3. When declarations are submitted after November 1st but before December 15th, by local ordinance, a 15% penalty is applied to the 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.

**Signature Required --**

1. The owners shall sign the declaration (page 1).
2. The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
3. Corporate officers signing for their corporations must have the returns properly sworn to or 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 does not grant extensions.** Declarations should be filed in a timely manner. They may be amended.

**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**

**RETURN COMPLETED DECLARATIONS TO:  
ASSESSOR'S OFFICE  
27 WEST MAIN ST  
NEW BRITAIN, CT 06051**

**Office hours: M-F 8:15-3:45 (Last Thurs of month until 6:45)**

**A receipted copy of the front side of the declaration will be given to you for all forms hand delivered to the Assessor's Office. If one is not given, please ask.**

**Example of how to complete the tables on pages 3, 4, and 5**

June 2021, you bought a desk for \$300 and a chair for \$80. In October 2021 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 2023, which you believe, is worth \$50.

See the table to the right for the answer.

**RETURN DATE: NOVEMBER 1, 2023**

Year ending	Original Cost, transportation & installation	% Good	Depreciated value
10-1-2023	50	95%	48
10-1-2022	400	90%	360
10-1-2021	380	80%	304
10-1-2020	0	70%	0
10-1-2019	0	60%	0
10-1-2018	0	50%	0
10-1-2017	0	40%	0
Prior years	100	30%	30
Total	930		742