

SPACE RESERVED FOR MUNICIPAL USE

M-PPD-S
State of CT OPM

2025 Declaration of Personal Property
Short Form

Who Should File: All owners of taxable personal property. If you no longer own the above noted business or personal property assessed in your name last year, you do not need to complete the full Declaration. You must return the affidavit below to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business (see the Affidavit below). Otherwise, the Assessor must assume that you still own and are operating the business and have failed to declare your taxable personal property.

Complete: Complete the entire Declaration. Writing "Same as last year" is not acceptable. Do not forget the DETAILED LISTING OF DISPOSED ASSETS REPORT (page 2) and the LESSEE'S LISTING REPORT (page 4).

Signature Required: The owners shall sign the DECLARATION OF PERSONAL PROPERTY AFFIDAVIT (page 4). The owner's agent may sign the Declaration, in which case the Declaration must be duly sworn to or notarized.

Extension: The Assessor may grant a filing extension *for good cause* (CGS §12-42). If a request for an extension is needed, you need to **request the filing extension in writing on or before November 3, 2025.**

Penalty for late filing – The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this Municipality no later than Monday, November 3, 2025 to avoid a 25% Penalty for failure to file.

This form may **NOT** be used by utility companies, telecommunication companies, lessors, or persons claiming manufacturing machinery and equipment (Codes 10 or 13)

Deadline to File: Monday, November 3, 2025

For questions concerning this Declaration, contact the Assessor's Office at:

Check Off List:

- Read instructions
- Complete appropriate sections
- Complete exemption applications
- Complete disposed asset report
- Corporations complete all of page 3
- Make a copy for your records
- Sign, date & witness as required on page 4
- Return by November 3, 2025

SPACE RESERVED FOR MUNICIPALITY ADDRESS

AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY

I _____ of _____ at _____
Business or property owners name Business Name (if applicable) Street location in municipality

With regards to said business or property I do so certify that on _____ Said business or property was (Please appropriate box):
Date

- SOLD TO: _____
Name Address
- MOVED TO: _____
City/Town and State to where business or property was moved Address
- TERMINATED: Attach Bill of Sale or Letter of dissolution to this form and return it with this affidavit to the Assessor's office

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

2025 DECLARATION OF PERSONAL PROPERTY – SHORT FORM
Commercial and financial information is not open to public inspection.

TAXABLE PROPERTY INFORMATION Give actual acquisition costs including any additional charges for transportation and installation by year for each type of property described.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Circle One	#12 – Commercial Fishing Apparatus or #17 – Farm machinery		Circle One	#18 – Farm Tools or #19 – Mechanics Tools		Assessor's Use Only	
Year Ending	Installed historical cost including transportation	% Good	Year Ending	Installed historical cost including transportation	% Good		
10-1-25		95%	10-1-25		95%		#12
10-1-24		90%	10-1-24		90%		#17
10-1-23		80%	10-1-23		80%		#18
10-1-22		70%	10-1-22		70%		#19
10-1-21		60%	10-1-21		60%		
10-1-20		50%	10-1-20		50%		
10-1-19		40%	10-1-19		40%		
Prior Yrs		30%	Prior Yrs		30%		
Total		Total	Total		Total		
#16 – Furniture, Fixtures and Equipment			# 20 -- Electronic Data Processing Equipment				
Year Ending	Installed historical cost including transportation	% Good	Year Ending	Installed historical cost including transportation	% Good		
10-1-25		95%	10-1-25		95%	#16	
10-1-24		90%	10-1-24		80%	#20	
10-1-23		80%	10-1-23		60%		
10-1-22		70%	10-1-22		40%		
10-1-21		60%	Prior Yrs		20%		
10-1-20		50%	Total		Total		
10-1-19		40%	In accordance with Section 168 IRS Codes Computers Only				
Prior Yrs		30%					
Total		Total					
# 23 – Average Quantity of Supplies Consumed: The average is the total amount expended on supplies since October 1, 2024 divided by the number of months in business since October 1, 2024				Year Ending	Total Expended	# of Mos.	
				9-30-25		Average Monthly	
						#23	
<i>If you are expensing items under IRS Code 178 (which allows you to fully deduct qualifying property), do not include them in Code 23. List them in the proper category where they would normally belong if they were not expensed under Code 178.</i>							
#24a – All Other Goods, Chattels and Effects				#24b -- Rental Entertainment Medium			
Year Ending	Installed historical cost including transportation	% Good	Year Ending	Installed historical cost including transportation	% Good	Depreciated Value	
10-1-25		95%	10-1-25		95%		
10-1-24		90%	10-1-24		80%		
10-1-23		80%	10-1-23		60%		
10-1-22		70%	10-1-22		40%		
10-1-21		60%	Prior Yrs		20%		
10-1-20		50%	Total		Total		
10-1-19		40%	# of video tapes		# of DVD movies		
Prior Yrs		30%	# of music CD's		# of video games		
Total		Total	24a and 24b Total				
						#24	

Detailed Listing of Disposed Assets Report- If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete the following. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY INFORMATION

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

DETAILED LISTING OF ASSETS HAVING AN ORIGINAL VALUE LESS THAN \$250 (COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED)

Pursuant to CGS §12-81(79) – Listing of assets purchased prior to 10/1/2015 with an original value less than or equal to \$250

Description of Item	Date Acquired	Acquisition Cost

LESSEE'S LISTING REPORT Lessee's Name _____ Pursuant to CGS §12-57a all leased, borrowed, 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.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

- Yes No Did you dispose of any leased items that were in your possession on October 1, 2024? 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 on October 1, 2024? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right. _____
- Is the cost of any of the equipment listed below declared anywhere else on this Declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row.

	Lease #1	Lease #2	Lease #3
Name of Lessor			
Lessor's address			
Lease Number			
Item description / Model #			
Serial #			
Year of manufacture			
Capital Lease	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Lease Term – Beginning/End			
Monthly rent			
Acquisition Cost			
Year Included			

DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.

AVOID PENALTY – IMPROPERLY SIGNED DECLARATIONS REQUIRE A 25% PENALTY

COMPLETE SECTION A OR SECTION B

Section A

OWNER: I DO HEREBY declare under penalty of false statement that all sections of this Declaration have been completed according to the best of my knowledge, remembrance, and belief; that it is a true statement of all my personal property liable to taxation; and 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 as per CGS §12-49.

- CHECK ONE OWNER PARTNER
 CORPORATE OFFICER MEMBER

Signature _____ Dated _____

 Signature/Title

 Print or type name

Section B

AGENT I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed herein and that I have full authority and knowledge sufficient to file a proper Declaration for him in accord with the provisions of CGS §12-50.

Agent's Signature _____ Dated _____

 Agent's Signature /Title

 Print or type agent's name

AGENT SIGNATURE MUST BE WITNESSED

Witness of agent's sworn statement
 Subscribed and sworn to before me - _____ Dated _____
 Assessor or staff member, Municipal Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

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