

# 2025

## ANNUAL INCOME AND EXPENSE REPORT

### RETURN TO:

ASSESSOR  
Town of Barkhamsted  
67 Ripley Hill Road  
Barkhamsted, CT 06063

TEL: 860-379-3600

Email: CSmith@Barkhamsted.us

Dear Property Owner,

General Statute 12-63c requires all owners of rental real property to annually file the enclosed forms upon request of the Assessor. **The information filed and furnished with this report will remain confidential and is not open to public inspection.** Any information related to the actual rental and rental-related income and operating expenses shall not be a public record and is not subject to the provisions of the Connecticut General Statutes Section 1-210 (Freedom of Information Act).

### **Complete the enclosed forms and return to the Barkhamsted Assessor's Office on or before June 1, 2026.**

In accordance with Section 12-63c (d) of the Connecticut General Statutes, as amended, any owner of rental real property who fails to file this form or files an incomplete or false form with intent to defraud shall be subject to a **penalty assessment equal to a Ten Percent (10%) increase in the assessed value of such property.** Per PA 09-196, extensions may be granted by the Assessor if you send a written request to the Assessor prior to June 1<sup>st</sup>, 2026.

**WHO SHOULD FILE:** **All individuals and businesses receiving this form need to complete, sign, and return this form to the Assessor's Office.** Owners of all properties that are rented or leased, including commercial, retail, industrial, and residential properties, except "*such property used solely for residential purposes, containing not more than six dwelling units and in which the owner resides*" must complete this form. If a property is partially rented and partially owner-occupied, all applicable sections of this report must be completed and filed. **If you have any questions or if you believe that you are not required to file this form, please call the Assessor's Office to discuss your special situation.**

**100% OWNER-OCCUPIED PROPERTIES:** If your property was 100% owner-occupied in 2025 or leased in its entirety to a family member(s) or to a corporation, business, or other entity operated by the owner or owner's immediate family members, please **indicate by checking the box** on the ANNUAL INCOME AND EXPENSE REPORT SUMMARY page **and entering the name of the operating business** as it is listed on your tax documents and with any state filings. You do NOT need to complete the INCOME and EXPENSES sections, but you do need to **sign the document** as well (pg. 4). Please call the assessor if you have any questions.

**HOW TO FILE:** Each summary page should reflect information for a single property for the year 2025. Schedule A must be filed for apartment rental property and Schedule B must be filed for all other rental properties. A computer printout is acceptable for Schedules A and B, providing all the required information is included. **If you own more than one rental property**, a separate income and expense report summary page and the appropriate income schedule must be completed for each rental property. All forms must be signed and all owners must complete the **VERIFICATION OF PURCHASE PRICE** information. You may attach to the completed form a copy of your 2025 Federal Income Tax Returns, Schedule E (Form 1040) Supplemental Income & Expenses, and/or Form 8825 Rental Real Estate Income and Expenses of a Partnership, an S Corporation or Limited Liability Company (LLC) with the Form K-1 attached. You need not provide other tax schedules not related to the rental activity.

**SCHEDULE B GENERAL INSTRUCTIONS:** Complete this form for all rented or leased commercial, retail, industrial, or combination property. Identify the property and address. **Provide Annual information for the calendar year 2025.**  
**ESC/CAM/OVERAGE:** (Check if applicable). **ESCALATION:** Amount, in dollars, of adjustment to base rent either pre-set or tied to the inflation index. **CAM:** Income received from common area charges to tenant for common area maintenance or other income received for the common area property. **OVERAGE:** Additional fee of rental income. This is usually based on a percentage of sales or income.  
**PARKING:** Indicate number of parking spaces and annual rent for each tenant, including spaces or areas leased or rented to a tenant as a concession. **OPTION PROVISIONS/BASE RENT INCREASE:** Indicate the percentage or increment and time period.  
**INTERIOR FINISH:** Indicate whether completed by the owner or the tenant and the cost.

**RETURN TO THE ASSESSOR ON OR BEFORE JUNE 1, 2026**