PERSONAL PROPERTY DECLARATION
INFORMATION

Who Should File:
All persons conducting business, farmers, non-Connecticut registered motor vehicle(s) owners, and owners of unregistered motor vehicles, campers, snowmobiles and trailers.

What Should Be Declared:

ALL RESIDENTS AND BUSINESSES:
– Non-registered and out-of-state registered motor vehicles and campers per CGS Sec 12-71.

BUSINESSES: All personal property (except inventory) used in the conduct of the business, including farming and professional services, must be declared, including, but not limited to the following:

– Manufacturing machinery and equipment
– Furniture, fixtures and equipment
– Electronic data processing (includes computers) and peripheral equipment
– Farm machinery and tools
– Mechanics tools
– Leasehold improvements
– Expensed supplies
– Leased equipment
– All other tangible personal property
– Non-permanent modifications or attachments for any commercial vehicle

All individuals owning and operating a business in the town of Barkhamsted including businesses that are being operated from home are required to file their list of personal property with the Assessor.

How to Declare: List on appropriate Personal Property Declaration. Note: commercial and cost information is not open to public inspection.

A. Owners of the following, if no business - list on Motor Vehicle or Camper Form:

    1. Non-Connecticut registered motor vehicles
    2. Unregistered motor vehicles
    3. Mobile manufactured home, if not assessed as real estate

B. Businesses, occupations, farmers, and professionals - use Long or Short Form as appropriate and include:

    1. Taxable Property Information for all assets, but do not include inventory.
        a. Include all assets even if they have been fully depreciated, written off, or charged to expense but are still owned.

b. Include actual acquisition costs, including any additional charges for transportation and installation.
c. Note: a Personal Property Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).

2. Detail Listing of Disposed Assets. If you disposed of or transferred a portion of the property included in last year's filing, you must complete the Reconciliation of Fixed Assets and the Detailed Listing of Disposed Assets.

3. Lessee's Report, declares any leased, borrowed, consigned, stored or rented equipment in your possession.

4. Lessor's Report, declares leased, consigned, loaned, or rented equipment to another business. Note: Lessors must use Long Form. **Lessors**, your contractual arrangement (i.e., conditional sale contract) with the lessee does not negate your statutory obligation to declare your leased property to the Assessor.

5. Computerized filings are acceptable as long as all information is reported in the prescribed format.

6. Exemptions, if applicable. Some exemptions require an additional application in order to receive that exemption. There are a number of exemptions available:
   d. Mechanics Tools
   e. Farming Tools
   f. Commercial Fishing Apparatus
   g. Horses/Ponies
   h. Water Pollution or Air Pollution control equipment
   i. Farm Machinery
   j. Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone
   k. New Manufacturing machinery and equipment

When to Declare:

A. Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the next calendar year. (i.e., acquisition made November 13, 2025 is reported in the year ending October 1, 2026).

B. **File your Declaration no later than November 1**, annually. Note: if using a Postage Meter, the envelope must also be cancelled by the USPS or including tracking information to show the date mailed as no later than Nov. 1 or the Declaration must be received by the assessor by November 1.

C. The Assessor may grant a filing extension for good cause (CGS §12-42). **If an extension is needed,** contact the Assessor in writing (or by email) **prior to November 1,** stating the reason for the extension.

When Penalty of 25% is Applied:

A. When a declaration is not timely filed or a declaration is not signed and sworn to (as required), a 25% penalty is applied to the total assessment.

B. When declarations are submitted after November 1 (see "When to Declare" B, above) and an extension has not been granted (see "When to Declare" C, above), a 25% penalty is applied to the total assessment.

C. When an extension is granted (see "When to Declare" C, above) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the total assessment.

D. 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.

E. Declarations filed with "same as last year" are INSUFFICIENT and shall be considered an incomplete declaration subject to a 25% penalty.

F. A Personal Property Declaration not filed will result in a value determined by the Assessor, plus a 25% penalty will be applied to the total assessment. Note, the assessment may increase if it is estimated that the costs of assets generally held by this type of business are greater than the previous year's estimate.

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).

Signature Requirements:

A. The owner(s) or the owner(s)' agent must sign the declaration. If the owner(s)' agent signs the declaration, the signature must then be duly sworn to and notarized.

B. Corporate officers signing for their corporations must have the returns properly sworn to and 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.

If you would like assistance to fill out your Personal Property Declaration, please contact the Assessor's office: 860-379-3600. We are glad to provide assistance.