

Town of Scotland
Assessor's Office
PO Box 122
Scotland, CT 06264-0122
Return Service Requested

UID#:

M-PPD-S
State of CT OPM

Scotland Assessor's Office Hours: Wednesdays 5-7 pm

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 1, 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

Direct questions concerning declaration to the Assessor's Office at:

Phone (860) 423-9634 ext. 4

Fax (860) 423-3666

Hand deliver declaration to:

Town of Scotland
Assessor's Office
9 Devotion Road
Scotland, CT 06264-0122

Mail declaration to:

Town of Scotland
Assessor's Office
PO Box 122
Scotland, CT 06264-0122

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

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

Town of Scotland
Assessor's Office
PO Box 122
Scotland, CT 06264-0122
Return Service Requested

UID#:

M-PPD-S
State of CT OPM

Scotland Assessor's Office Hours: Wednesdays 5-7 pm

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 1, 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

Direct questions concerning declaration to the Assessor's Office at:

Phone (860) 423-9634 ext. 4

Fax (860) 423-3666

Hand deliver declaration to:

Town of Scotland
Assessor's Office
9 Devotion Road
Scotland, CT 06264-0122

Mail declaration to:

Town of Scotland
Assessor's Office
PO Box 122
Scotland, CT 06264-0122

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

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	Year Ending	Installed historical cost including transportation	% Good	Depreciated Value		Circle One	#18 – Farm Tools or #19 – Mechanics Tools	Year Ending	Installed historical cost including transportation	% Good	Depreciated Value								
		10-1-25		95%					10-1-25		95%			Assessor's Use Only						
		10-1-24		90%					10-1-24		90%									
		10-1-23		80%					10-1-23		80%									
		10-1-22		70%					10-1-22		70%									
		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													
		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%			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							<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Year Ending</th> <th>Total Expended</th> <th># of Mos.</th> <th>Average Monthly</th> </tr> </thead> <tbody> <tr> <td>9-30-25</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Year Ending	Total Expended	# of Mos.	Average Monthly	9-30-25					
						Year Ending	Total Expended	# of Mos.	Average Monthly											
9-30-25																				
<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													
		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										

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

2025 DECLARATION OF PERSONAL PROPERTY – SHORT FORM SUMMARY SHEET

Commercial and financial information is not open to public inspection

Assessment date October 1, 2025
Required return date November 3, 2025

List or Account # _____

Owner's Name _____

Address _____

Town/State/Zip _____

Phone / Fax _____ / _____

E-mail _____

DBA _____

Street location of personal property in municipality _____

Description of business: _____

Type of ownership: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole Proprietor ☐ Other-Describe _____

Type of business: ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Profession ☐ Retail/Mercantile ☐ Tradesman ☐ Other _____

IRS Business Activity Code _____ Square footage _____ No. of Employees _____

#9 - MOTOR VEHICLES: UNREGISTERED MOTOR VEHICLES (E.G. MOTOR HOMES, TENT OR TRUCK CAMPERS, TRAVEL TRAILERS, SNOWMOBILES, UTILITY TRAILERS, PASSENGER CARS, TRACTORS, OFF-ROAD CONSTRUCTION VEHICLES, ETC.) INCLUDING ANY VEHICLE GARAGED IN CONNECTICUT BUT REGISTERED IN ANOTHER STATE. SNOWMOBILES, ATV'S, OR RESIDENTIAL UTILITY TRAILERS USED EXCLUSIVELY FOR PERSONAL USE ARE NOT TO BE REPORTED CGS §12-81 (82).

Year	Make	Model	Vehicle Identification No. (VIN)	Length	Weight	Purchase Price	Date	MSRP \$

#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.

Breed	Age	Registered	Sex	Quality: Breeding/Show/Pleasure/Racing	Value

#14 Mobile Manufactured Homes if not currently assessed as real estate

Year	Make	Model	Vehicle Identification No. (VIN)	Length	Width	Bedrooms	Baths	Value

Property Code and Description

Net Depreciated
Value From page 2

#12 - Commercial Fishing Apparatus: All fishing apparatus exclusively used by a commercial fisherman in the business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.

#16 - Furniture, Fixtures & Equipment: 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, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

#17 - Farm Machinery: Farm machinery (e.g., tractors, harrows, brush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.

#18 - Farming Tools: Farm tools, (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).

#19 - Mechanics Tools: Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

#20 - Electronic Data Processing Equipment: Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment, and any computer-based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.

#23 - Average Quantity of Supplies Consumed: The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).

#24 - All Other Goods, Chattels and Effects: Any other taxable personal property not previously mentioned, or which does not appear to fit into any of the other categories. (e.g., video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements and construction in progress (CIP).

Total Assessment – all codes #9 through #24

Subtotal >

#25 - Personal Property Penalty for failure to file as required by statute – 25% of assessment

Exemption - Check box adjacent to the exemption you are claiming:

- ☐ I – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000 assessment per animal ☐ I – Mechanic's Tools - \$500 value
☐ K – Municipal Leased ☐ M – Commercial Fishing Apparatus - \$500 value

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date

- ☐ G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually
☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annually
☐ J – Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy

Total Net Assessment

Assessor's Final Assessment Total >

ASSESSOR'S USE ONLY

Code ASSESSMENTS

#9
#9
#9

#11
#11
#11

#14

#12

#16

#17

#18

#19

#20

#23

#24

#25

2025 DECLARATION OF PERSONAL PROPERTY – SHORT FORM SUMMARY SHEET

Commercial and financial information is not open to public inspection

Assessment date October 1, 2025
Required return date November 3, 2025

List or Account # _____

Owner's Name _____

Address _____

Town/State/Zip _____

Phone / Fax _____ / _____

E-mail _____

DBA _____

Street location of personal property in municipality _____

Description of business: _____

Type of ownership: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole Proprietor ☐ Other-Describe _____

Type of business: ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Profession ☐ Retail/Mercantile ☐ Tradesman ☐ Other _____

IRS Business Activity Code _____ Square footage _____ No. of Employees _____

#9 - MOTOR VEHICLES: UNREGISTERED MOTOR VEHICLES (E.G. MOTOR HOMES, TENT OR TRUCK CAMPERS, TRAVEL TRAILERS, SNOWMOBILES, UTILITY TRAILERS, PASSENGER CARS, TRACTORS, OFF-ROAD CONSTRUCTION VEHICLES, ETC.) INCLUDING ANY VEHICLE GARAGED IN CONNECTICUT BUT REGISTERED IN ANOTHER STATE. SNOWMOBILES, ATV'S, OR RESIDENTIAL UTILITY TRAILERS USED EXCLUSIVELY FOR PERSONAL USE ARE NOT TO BE REPORTED CGS §12-81 (82).

Year	Make	Model	Vehicle Identification No. (VIN)	Length	Weight	Purchase Price	Date	MSRP \$

#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.

Breed	Age	Registered	Sex	Quality: Breeding/Show/Pleasure/Racing	Value

#14 Mobile Manufactured Homes if not currently assessed as real estate

Year	Make	Model	Vehicle Identification No. (VIN)	Length	Width	Bedrooms	Baths	Value

Property Code and Description

Net Depreciated
Value From page 2

#12 - Commercial Fishing Apparatus: All fishing apparatus exclusively used by a commercial fisherman in the business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.

#16 - Furniture, Fixtures & Equipment: 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, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.

#17 - Farm Machinery: Farm machinery (e.g., tractors, harrows, brush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.

#18 - Farming Tools: Farm tools, (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).

#19 - Mechanics Tools: Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

#20 - Electronic Data Processing Equipment: Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment, and any computer-based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.

#23 - Average Quantity of Supplies Consumed: The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).

#24 - All Other Goods, Chattels and Effects: Any other taxable personal property not previously mentioned, or which does not appear to fit into any of the other categories. (e.g., video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements and construction in progress (CIP)).

Total Assessment – all codes #9 through #24

Subtotal >

#25 - Personal Property Penalty for failure to file as required by statute – 25% of assessment

Exemption - Check box adjacent to the exemption you are claiming:

☐ I – Farming Tools - \$500 value ☐ I – Horses/ponies \$1000 assessment per animal ☐ I – Mechanic's Tools - \$500 value

☐ K – Municipal Leased ☐ M – Commercial Fishing Apparatus - \$500 value

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date

☐ G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually

☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annually

☐ J – Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy

Total Net Assessment

Assessor's Final Assessment Total >

ASSESSOR'S USE ONLY

Code ASSESSMENTS

#9

#9

#9

#11

#11

#11

#14

#12

#16

#17

#18

#19

#20

#23

#24

#25

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 ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
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

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.