***A diamond shaped sign with a water pump

Description automatically generatedTown of Hebron***

Assessor’s Office

*tina corriveau, ccma*

*Assessor – ext. 147*

*assessor@hebronct.com*

Town Office Building

15 Gilead Street

HEBRON, CONNECTICUT 06248

Telephone: (860) 228-5971

Fax: (860) 228-4859

www.hebronct.com

**«TAXPAYER» «DBA»**

**«STREET»**

**«CITY», «STATE» «ZIP1»**

**Hebron, Connecticut**

2023 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 need only to complete the Affidavit of Business Closing or Move of Business or Sale of Business below and return this declaration to the Assessor. If you do not, the Assessor must assume that you are still operating the business or still own 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, 2023 (PA 19-210).**

**Penalty for late filing** – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked (as defined in C.G.S. Sec. 1-2a) no later than:

**Wednesday, November 1, 2023**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Hebron Assessor’s Office** | | | **Check Off List:** | |
|  |  | | | ⬜ **Read instructions** |
| Phone: **860-228-5971 ext. 147** | | Fax: 860-228-4859 | | ⬜ **Complete appropriate sections** |
| Email: **assessor@hebronct.com** | |  | | ⬜ **Complete exemption applications** |
| Mailing Address: | | Declarations can be mailed, emailed, | | ⬜ **Complete disposed asset report** |
| Town of Hebron | | faxed, or hand-delivered. | | ⬜ **Corporations complete all of page 3** |
| Assessor’s Office | |  | | ⬜ **Make a copy for your records** |
| 15 Gilead St. | |  | | ⬜ **Sign, date & witness as required on page 4** |
| Hebron, CT 06248 | |  | | ⬜ **Return by November 1, 2023** |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***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 Hebron | |
| 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 | | | | | |  |

This form may NOT be used by utility companies, telecommunication companies, lessors,

or persons claiming manufacturing machinery and equipment (Codes 10 or 13)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **2023 Personal Property Declaration – 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 | Original cost, installation  & transportation | % Good | Depreciated Value |  | Year Ending | Original cost, installation & transportation | | % Good | Depreciated Value |  |  | |
|  |  |  | |
| 10-1-23 |  | 95% |  |  | 10-1-23 |  | | 95% |  |  |  |  |
| 10-1-22 |  | 90% |  |  | 10-1-22 |  | | 90% |  |  |  |  |
| 10-1-21 |  | 80% |  |  | 10-1-21 |  | | 80% |  |  | #12 |  |
| |  | | --- | | 10-1-20 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 70% |  |  | |  | | --- | | 10-1-20 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | | 70% |  |  |  |  |
| |  | | --- | | 10-1-19 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 60% |  |  | |  | | --- | | 10-1-19 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | | 60% |  |  | #17 |  |
| |  | | --- | | 10-1-18 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 50% |  |  | |  | | --- | | 10-1-18 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | | 50% |  |  |  |  |
| |  | | --- | | 10-1-17 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 40% |  |  | |  | | --- | | 10-1-17 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | | 40% |  |  | #18 |  |
| Prior Yrs |  | 30% |  |  | Prior Yrs |  | | 30% |  |  |  |  |
| Total |  | Total |  |  | Total |  | | Total |  |  | #19 |  |
|  | | | |  |  | | | | |  |  | |
| #16 – Furniture, fixtures and equipment | | | |  | # 20 -- Electronic data processing equipment | | | | |  |  | |
| Year Ending | Original cost, installation  & transportation | % Good | Depreciated Value |  | Year Ending | Original cost, installation & transportation | | % Good | Depreciated Value |  |  | |
|  |  |  | |
| 10-1-23 |  | 95% |  |  | 10-1-23 |  | | 95% |  |  |  |  |
| 10-1-22 |  | 90% |  |  | 10-1-22 |  | | 80% |  |  |  |  |
| 10-1-21 |  | 80% |  |  | 10-1-21 |  | | 60% |  |  |  |  |
| |  | | --- | | 10-1-20 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 70% |  |  | 10-1-20 |  | | 40% |  |  |  |  |
| |  | | --- | | 10-1-19 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 60% |  |  | Prior Yrs |  | | 20% |  |  |  |  |
| |  | | --- | | 10-1-18 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 50% |  |  | Total |  | | Total |  |  |  |  |
| |  | | --- | | 10-1-17 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 40% |  |  | In accordance with Section 168 IRS Codes  Computers Only | | | | |  | #16 |  |
| Prior Yrs |  | 30% |  |  |  |  |  |
| Total |  | Total |  |  |  | #20 |  |
| # 23 – Expensed supplies The average is the total amount ex-pended on supplies since October 1, 2014 divided by the number of months in business since October 1, 2014 | | | |  |  | | | | |  |  | |
| # 23 – Expensed supplies The average is the total amount ex-pended on supplies since October 1, 2022 divided by the number of months in business since October 1, 2022 | | | | | Year Ending | Total Expended | | # of Mos. | Average Monthly |  |  |  |
|  |  |  |
| 10-1-23 |  | |  |  |  | #23 |  |
| # 23 – Expensed supplies The average is the total amount ex-pended on supplies since October 1, 2014 divided by the number of months in business since October 1, 2014 | | | |  |  | | | | |  |  | |
| #24a – Other Goods - including leasehold improvements | | | |  | #24b -- Rental Entertainment Medium | | | | |  |  | |
| Year Ending | Original cost, installation  & transportation | % Good | Depreciated Value |  | Year Ending | Original cost, installation & transportation | | % Good | Depreciated Value |  |
|  |  |
| 10-1-23 |  | 95% |  |  | 10-1-23 |  | | 95% |  |  |  |  |
| 10-1-22 |  | 90% |  |  | 10-1-22 |  | | 80% |  |  |  |  |
| 10-1-21 |  | 80% |  |  | 10-1-21 |  | | 60% |  |  |  |  |
| |  | | --- | | 10-1-20 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 70% |  |  | 10-1-20 |  | | 40% |  |  |  |  |
| |  | | --- | | 10-1-19 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 60% |  |  | Prior Yrs |  | | 20% |  |  |  |  |
| |  | | --- | | 10-1-18 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 50% |  |  | Total |  | | Total |  |  |  |  |
| |  | | --- | | 10-1-17 | | 10-1-18 | | 10-1-17 | | 10-1-15 | | 10-1-13 | | 10-1-10 | |  | 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 Orig Value ≤ $250*** | | | | |
| 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** |
|  |  |  |  |  |
|  |  |  |  |  |

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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **2023 Personal Property Declaration – Short Form Summary Sheet** Commercial and financial information is not open to public inspection | | | | | | | | | | | | | | | | | | | | | | | |
|  | | |  | | | | Assessment date October 1, 2023 | | | | | | | | | | | | | | | | |
| List or Account # | | | «UNIQUE\_ID» | | | | Required return date November 1, 2023 | | | | | | | | | | | | | | | | |
| Owner’s Name | | | «TAXPAYER» | | | | | | | | |  |  | | | | | | | | | | |
| Address | | |  | | | | | | | | |  | DBA | | | | | | | | | | |
| City/State/Zip | | |  | | | | | | | | |  |  | | | | | | | | | | |
| Phone / Fax | | | / | | | | | | | | |  | Street location of personal property in Hebron | | | | | | | | | | |
| E-mail | | |  | | | | | | | | |  |  | | | | | | | | | | |
|  | | |  | | | | | | | | |  | 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 occupied | | |  | | | | No. of Employees | | | |  |
|  | | | | | | |  | | | | |  | | | | | | | | | | | |
| #9 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. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17. | | | | | | | | | | | | | | | | | | | | | Assessor’s Use Only | | |
| Year | | Make | | Model | | Identification No. | | | | Length | | Weight | | Purchase Price | | Date | | | Value |  | Code | Assessments | |
|  | |  | |  | |  | | | |  | |  | |  | |  | | |  |  | #9 |  | |
|  | |  | |  | |  | | | |  | |  | |  | |  | | |  |  | #9 |  | |
|  | |  | |  | |  | | | |  | |  | |  | |  | | |  |  | #9 |  | |
| #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 | |  |  |  | |
|  | | | | |  |  | |  | | |  | | | | | | |  | |  | #11 |  | |
|  | | | | |  |  | |  | | |  | | | | | | |  | |  | #11 |  | |
|  | | | | |  |  | |  | | |  | | | | | | |  | |  | #11 |  | |
| #14 Mobile Manufactured Homes if not currently assessed as real estate | | | | | | | | | | | | | | | | | | | | |  |  | |
| Year | | Make | | Model | | Identification No. | | | | Length | | Width | | Bedrooms | | Baths | | | Value |  |  |  | |
|  | |  | |  | |  | | | |  | |  | |  | |  | | |  |  | #14 |  | |
| Property Code and Description | | | | | | | | | | | | | | | | | | Net Depreciated Value From page 2 | | |  |  | |
| #12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A $500 value exemption will be applied. | | | | | | | | | | | | | | | | | |  | |  | #12 |  | |
| #16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation 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. | | | | | | | | | | | | | | | | | |  | |  | #16 |  | |
| #17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush 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. | | | | | | | | | | | | | | | | | |  | |  | #17 |  | |
| #18 - Farming Tools Farm tools, (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.). | | | | | | | | | | | | | | | | | |  | |  | #18 |  | |
| #19 - Mechanics Tools Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.). | | | | | | | | | | | | | | | | | |  | |  | #19 |  | |
| #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. | | | | | | | | | | | | | | | | | |  | |  | #20 |  | |
| #23 - Average Supplies 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.). | | | | | | | | | | | | | | | | | |  | |  | #23 |  | |
| #24 – Other 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).** | | | | | | | | | | | | | | | | | |  | |  | #24 |  | |
| Total Assessment – all codes #9 through #24 **Subtotal >** | | | | | | | | | | | | | | | | | |  | |  |  |  | |
| #25 – Penalty for failure to file as required by statute – 25% of assessment | | | | | | | | | | | | | | | | | |  | |  | #25 |  | |
| 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 >** | | | | | | | | | | |  |  |  | |

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| --- | --- | --- | --- | --- | --- | --- |
| **Lessee’s Listing Report** Lessee’s Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Pursuant to Connecticut 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, 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, 2022? 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, 2022? 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 Connecticut General Statutes §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 §12-50 C.G.S. | | | | | | | | | |  |
|  | **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 |  |  |  |
|  |  | Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court | | | | | | |  |  |  |
|  |  |  | | | | | | |  |  |  |

**The Personal Property Declaration must be signed above and delivered to the Assessor or postmarked (as defined in C.G.S. Sec. 1-2a) by Wednesday, November 1, 2023 to avoid the 25% Penalty required for failure to file.**

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