



# Town of Hebron

Assessor's Office

TOWN OFFICE BUILDING  
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## 2025 ANNUAL INCOME AND EXPENSE REPORT

The Assessor's Office is required to reassess all real property in this municipality for the October 1, 2026 Grand List. To assess your real property fairly and equitably, information regarding the property income and expenses related to your property is required. Connecticut General Statutes Section 12-63c requires owners of rental property to annually file the enclosed forms. **Any information provided will remain confidential and shall not be a public record nor subject to the disclosure provisions of Connecticut General Statute Section 1-210 (Freedom of Information Act).**

**Please complete the enclosed forms and return them to this office on or before June 1, 2026.** In accordance with Connecticut General Statute Section 12-63c(d), any owner of rental real property who fails to file this form by June 1, 2026, 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.** Pursuant to CGS 12-63b, as amended, upon determination that there is good cause, the Assessor may grant an extension of not more than 30 days to submit such information if the owner of such property files a request for an extension with the Assessor not later than June 1, 2026.

**GENERAL INSTRUCTIONS** - Please complete this form for all rented or leased apartment, commercial, retail, industrial or combination property. Provide annual information for the calendar year 2025. Detailed information regarding apartments should be indicated on Schedule A. Detailed information for all other property types should be indicated on Schedule B. If the property was purchased on or after January 1, 2025, please fill out Schedule C. If you own more than one rental property, a separate form/report must be filed for each property. A computer printout of annual income and expenses is acceptable as long as all of the required information is provided.

**WHO SHOULD FILE** - All individuals and businesses receiving this form should complete and return this form to the Assessor's Office. All properties which are rented or leased, including commercial, retail, industrial and residential properties, except "such property used 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/or partially owner-occupied, this report must still be filed. If you have any questions, please call the Assessor's office. **Owner-occupied property owners must return this form** to the Assessor identifying the property as owner occupied so as not to be considered a "non-filer".

**ALL PROPERTY OWNERS MUST SIGN & RETURN THIS FORM TO THE HEBRON ASSESSOR'S OFFICE ON OR BEFORE JUNE 1, 2026 OR BE SUBJECT TO THE TEN PERCENT (10%) PENALTY.**

*(this is a "received by" date, not a postmarked date)*

**2025 ANNUAL INCOME AND EXPENSE REPORT SUMMARY – RETURN ON OR BEFORE JUNE 1, 2026 TO AVOID 10% PENALTY**

Owner: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 City / State/ Zip: \_\_\_\_\_

Property Address: \_\_\_\_\_  
 Unique ID: \_\_\_\_\_

- |   |               |           |           |                             |                    |               |                |
|---|---------------|-----------|-----------|-----------------------------|--------------------|---------------|----------------|
| 1. Primary Property Use (Circle One)                    | A. Apartment  | B. Office | C. Retail | D. Mixed Use                | E. Shopping Center | F. Industrial | G. Other _____ |
| 2. Gross Building Area (Including Owner-Occupied Space) | _____ Sq. Ft. |           |           | 6. Number of Parking Spaces | _____              |               |                |
| 3. Net Leasable Area                                    | _____ Sq. Ft. |           |           | 7. Actual Year Built        | _____              |               |                |
| 4. Owner-Occupied Area                                  | _____ Sq. Ft. |           |           | 8. Year Remodeled           | _____              |               |                |
| 5. No. of Units   | _____         |           |           |                             |                    |               |                |

**INCOME - 2025**

- 9. Apartment Rental \_\_\_\_\_
- 10. Office Rentals \_\_\_\_\_
- 11. Retail Rentals \_\_\_\_\_
- 12. Mixed Rentals \_\_\_\_\_
- 13. Shopping Center Rentals \_\_\_\_\_
- 14. Industrial Rentals \_\_\_\_\_
- 15. Other Rentals \_\_\_\_\_
- 16. Parking Rentals \_\_\_\_\_
- 17. Other Property Income \_\_\_\_\_
- 18. **TOTAL POTENTIAL INCOME** (Add Line 9 Through Line 17) \_\_\_\_\_
- 19. Loss Due to Vacancy and Credit \_\_\_\_\_
- 20. **EFFECTIVE ANNUAL INCOME** (Line 18 Minus Line 19) \_\_\_\_\_
  
- 21. Heating/Air Conditioning \_\_\_\_\_
- 22. Electricity \_\_\_\_\_
- 23. Other Utilities \_\_\_\_\_

**EXPENSES - 2025**

- 24. Payroll (Except management) \_\_\_\_\_
- 25. Supplies \_\_\_\_\_
- 26. Management \_\_\_\_\_
- 27. Insurance \_\_\_\_\_
- 28. Common Area Maintenance \_\_\_\_\_
- 29. Leasing Fees/Commissions/Advertising \_\_\_\_\_
- 30. Legal and Accounting \_\_\_\_\_
- 31. Elevator Maintenance \_\_\_\_\_
- 32. Tenant Improvements \_\_\_\_\_
- 33. General Repairs \_\_\_\_\_
- 34. Other (Specify) \_\_\_\_\_
- 35. Other (Specify) \_\_\_\_\_
- 36. Other (Specify) \_\_\_\_\_
- 37. Security \_\_\_\_\_
- 38. **TOTAL EXPENSES** (Add Lines 21 Through 35) \_\_\_\_\_
  
- 39. Capital Expenses \_\_\_\_\_
- 40. Real Estate Taxes \_\_\_\_\_
- 41. Mortgage Payment (Principal and Interest) \_\_\_\_\_

**IF YOUR PROPERTY IS 100% OWNER-OCCUPIED, PLEASE INDICATE BY CHECKING THE FOLLOWING BOX:**

ANY RENT OR OTHER IN  THE PROPERTY OWNER, EVEN IF PAID BY A RELATED ENTITY, MUST BE REPORTED ON THE FORM UNDER THE APPROPRIATE SCHEDULE. RETURN COMPLETED FORM INCLUDING SIGNATURE PAGE!



# SCHEDULE C- VERIFICATION OF PURCHASE PRICE

Complete if the property was acquired on or after January 1, 2025

PURCHASE PRICE \$ \_\_\_\_\_ DOWN PAYMENT \$ \_\_\_\_\_ DATE OF PURCHASE \_\_\_\_\_

FIRST MORTGAGE	\$ _____	INTEREST RATE _____%	PAYMENT SCHEDULE TERM _____ YEARS
SECOND MORTGAGE	\$ _____	INTEREST RATE _____%	PAYMENT SCHEDULE TERM _____ YEARS
OTHER	\$ _____	INTEREST RATE _____%	PAYMENT SCHEDULE TERM _____ YEARS

(Check One)	
Fixed	Variable

DID THE PURCHASE PRICE INCLUDE PAYMENT FOR: Furniture? \$ \_\_\_\_\_ (VALUE) EQUIPMENT? \$ \_\_\_\_\_ (VALUE) OTHER (SPECIFY) \$ \_\_\_\_\_ (VALUE)

WAS THE SALE BETWEEN RELATED PARTIES? (CIRCLE ONE): YES NO APPROXIMATE VACANCY AT DATE OF PURCHASE \_\_\_\_\_%

WAS AN APPRAISAL USED IN THE PURCHASE OR FINANCING? (CIRCLE ONE): YES NO APPRAISED VALUE /NAME OF APPRAISER \_\_\_\_\_

PROPERTY CURRENTLY LISTED FOR SALE? (CIRCLE ONE) YES NO

IF YES, LIST THE ASKING PRICE \$ \_\_\_\_\_ DATE LISTED \_\_\_\_\_ BROKER \_\_\_\_\_

Remarks - Please explain any special circumstances or reasons concerning your purchase (i.e., vacancy, conditions of sale, etc.) \_\_\_\_\_

I DO HEREBY DECLARE UNDER PENALTIES OF FALSE STATEMENT THAT THE FOREGOING INFORMATION, ACCORDING TO THE BEST OF MY KNOWLEDGE, REMEMBRANCE AND BELIEF, IS A COMPLETE AND TRUE STATEMENT OF ALL THE INCOME AND EXPENSES ATTRIBUTABLE TO THE ABOVE IDENTIFIED PROPERTY  
*(Section §12-63c (d) of the Connecticut General Statutes).*

SIGNATURE: \_\_\_\_\_ DATE : \_\_\_\_\_

PRINT NAME \_\_\_\_\_ EMAIL: \_\_\_\_\_ PHONE: \_\_\_\_\_

**RETURN TO THE ASSESSOR'S OFFICE PRIOR TO JUNE 1, 2026 TO AVOID A 10% PENALTY**