CONFIDENTIAL REPORT FOR PERSONAL PROPERTY - RETURN BY NOVEMBER 1ST

YEARLY SUMMARY SCHEDULES

			uon be kept confidential	YES	YESNO		
Name of Business Print Name							
		Registered side of Cor	Motor Vehicles (includin necticut).	g Trailers, De	alers, Re	epairers & Vehicles	
Year		Make	Model	V.I.N.		Market Value	
						\$	
						\$	
				\$			
(Attach list for Additional Vehicles)				Total \$			
			DED – See reverse for a				
Code :	#	_		Code	#	-	
<u>Year</u>	Cost		Deprec. Value			Deprec. Value	
2023			x 95%		\$		
2022	\$		x 90%	2022	\$	x 90%	
2021			x 80%		\$		
2020	\$		x 70%	2020	\$	x 70%	
2019	\$		x 60%	2019	\$	x 60%	
2018	\$		x 50%	2018	\$	x 50%	
2017	\$		x 40%	2017	\$	x 40%	
Prior	\$		x 30%	Prior	\$	x 30%	
Code #				Code #			
Year	Cost		Deprec. Value	Year	Cost	Deprec. Value	
			x 95%	2023	\$	x 95%	
2022	\$		x 90%	2022	\$	x 90%	
2021	\$		x 80%	2021	\$	x 80%	
2020	\$		x 70%	2020	\$	x 70%	
2019	\$		x 60%	2019	\$	x 60%	
2018	\$		x 50%	2018	\$	x 50%	
2017	\$		x 40%	2017	\$	x 40%	
Prior	\$		x 30%	Prior	\$	x 30%	
	# 23 es & Inve ge Month						

PERSONAL PROPERTY DECLARATION (FORM M-15) INSTRUCTIONS

General Directions: Print or type only. Enter the total number of property items in the column to the left of each category for which such information is required. If space constraints do not allow answering the questions on Form M-15 fully, submit an attachment containing the required information. All attachments must contain the property owner's name and the notation "2023 Grand List". Enter the depreciated totals for each category on the summary schedule into the corresponding row under the column "owner's valuation". All dollar amounts should be rounded to the nearest whole number.

SUMMARY SCHEDULE CODES

The following are examples of personal property items to be reported on the Personal Property Declaration in the categories specified. These examples are NOT all inclusive. The depreciation schedule on this form must be used for all categories except Code 9. Contact the Assessor if you have any questions.

<u>CODE 9:</u> Unregistered motor vehicles (e.g. 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. You must file an attachment to your return, giving the **make, model, VIN** and **year** of each vehicle included in Code 9. If you are a farmer eligible for exemption under Sec. 12-91, list tractors in Code 17.

CODE 10: See form M-65 for further details.

CODE 11: Enter the number of horses, ponies (including colts) and thoroughbreds next to the appropriate notation in the center column. A \$1,000 exemption per animal will be applied. (If you are a farmer, the exemption is 100%, provided Form-28 is filed with and approved by the Assessor.)

<u>CODE 12:</u> 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.).

CODE 13: See form M-65 for further details.

CODE 14: Mobile manufactured homes. If assessed as personal property.

<u>CODE 16:</u> 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.

<u>CODE 17:</u> 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. (In order to receive the \$100,000 exemption for farm machinery, Form M-28 must be filed with and approved by the Assessor.)

CODE 18: Farm tools (e.g. hoes, rakes, pitch forks, shovels, hoses, brooms, etc.). A \$500 exemption will be applied.

CODE 19: Mechanics tools (e.g. wrenches, air hammers, jacks, sockets, etc.). A \$500 exemption will be applied.

CODE 20: Electronic data processing equipment (e.g. computers, printers, peripheral computer equipment, etc.). Bundled software (i.e. software not purchased separately from computer hardware) is taxable and must be included.

CODE 22: Cables, conduits, pipes, poles, towers, underground mains, wires, etc., of gas, heating, telephone companies, water, water power companies. Include items annexed to the ground (e.g. hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.) as well as property used for the purpose of creating or furnishing a supply of water (e.g. pumping stations).

<u>CODE 23:</u> The average monthly quantity of "expensed supplies" normally consumed in the course of business (e.g. stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, staples, paper clips, etc.). If you were in business for the previous 12 months, divide the total amount expended on such supplies by 12 and enter the dollar amount in the column labeled Owner's Valuation. If you were in business for less than 12 months, divide your total expenditure by the number of months in business.

CODE 24: Leasehold improvements and any other taxable personal property not previously mentioned which does not appear to fit into any of the above categories (CD's/DVD's, signs, billboards, coffee makers, water coolers, etc.).