

Return to: Tax Assessor's Office
City of Bridgeport
45 Lyon Terrace – Room 105
Bridgeport, CT 06604

Elaine T. Carvalho, CCMA
Tax Assessor

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Permit #296

MAIL TO:

2015 Confidential Declaration of Personal Property

Return to the Tax Assessor's Office on or before November 2, 2015.

If you are a small business that is non-manufacturing, you need complete only the **SHORT FORM**.

- ◆ **Mandatory Filing Requirement:** Long Form users must complete *DISPOSAL, SALE OR TRANSFER REPORT* ON PAGE 5. SHORT FORM USERS must complete *DISPOSAL, SALE OR TRANSFER REPORT* ON PAGE 7. ALL USERS MUST SIGN AND DATE SIGNATURE AFFIDAVIT BELOW.

Failure to file by November 2, 2015, failure to sign, filing of an incomplete Declaration, or omission of property, incurs a 25% penalty. Avoid Penalty: File Timely and Completely.

❖ **Owners of income producing property, in addition to completing the cost schedules must complete the Income and Expense section on page 8. Examples include: Billboard Companies, Cellular Towers, ATMs, Vending Machines, Fiberoptics, Copiers/Printers, etc.**

BUSINESS CLOSING, BUSINESS MOVING, OR SALE OF BUSINESS

____ of _____ at _____
Business owners name Business Name (if applicable) Street location of business name shown

With regard to said business do so certify that on _____ Date _____ Said business was (indicate which one by circling):

SOLD TO: _____
Name Address

MOVED TO: _____

TERMINATED: **Attach Bill of Sale or Letter of dissolution to this form and return 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 _____

AFFIDAVIT THIS FORM MUST BE SIGNED BEFORE IT MAY BE FILED WITH THE ASSESSOR. **AVOID PENALTY NOTARIZE PERSONAL PROPERTY DECLARATION**

I DO HEREBY declare under penalty of perjury 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 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.

Owner's Signature _____ Dated _____
Owner's Signature (print owner's name on line below)

Print or type owner's name

I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed above and that I have full authority and knowledge sufficient to file a proper declaration in accordance with the provisions of Connecticut General Statutes §12-50.

Agent's Signature _____ Dated _____

Witness of agent's sworn statement
Subscribed and sworn to before me - _____ Dated _____
Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

INSTRUCTIONS

Who Should File --

Any business that owns, rents, or leases personal property within Bridgeport. **Owners of non-registered motor vehicles or vehicles registered out of state.**

Businesses, occupations, farmers, and professionals need to complete:

- Business Data
- Taxable Property Information
- Lessee's Listing Report
- **Sign the Signature Affidavit** (page 1).

Lessors need to complete:

- Business Data
- Taxable Property Information
- **Sign the Signature Affidavit** (page 1).

LESSORS NOTE: Your contractual arrangement (conditional sale contract or tax payments) with the lessee does not negate your statutory obligation to declare your leased property to the Assessor.

Taxable Property Information

1. All data reported should be:
 - a. Actual acquisition costs including any additional charges for transportation and installation. These costs, less standard depreciation as shown on this form will determine net depreciated value.
 - b. Include all assets fully depreciated, written off, or charged to expense but still owned.

2. Reports are to be filed on assessment year basis of October 1. Acquisitions between Oct. 1 and Sept. 30 apply to the new assessment year. (i.e. acquisitions made Nov. 13, 2014 apply to 10-1-15; etc.)
3. Computerized filings are acceptable as long as all information is reported in prescribed format.

Please Note: Important

1. **A Personal Property Declaration not filed will result in a value determined by the Assessor based on the best information available plus twenty-five percent penalty.**
2. **Declarations filed with "same as last year" are INSUFFICIENT and shall be considered incomplete and penalized accordingly.**

❖ **Note:** Some exemptions require an additional application. Check with the Assessor. See City of Bridgeport Website if applicable.

Signature Required – The owners or authorized agent shall sign the declaration.

Audit -- The Assessor is authorized to audit declarations within 3 years of the date of required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

Before Filing Make Copies of Completed Declaration for Your Records

Copies of prior Declarations are not available for inspection. Burden of proof of timely filing is the taxpayer's obligation.

2015 LONG FORM PERSONAL PROPERTY DECLARATION

COMMERCIAL AND FINANCIAL INFORMATION IS NOT OPEN TO PUBLIC INSPECTION.

LIST OR ACCOUNT #: _____

Assessment date October 1, 2015

Required return date November 2, 2015

LEGAL NAME under which business is being conducted-not trade name _____

DBA _____

STREET LOCATION _____

Business Data for businesses, occupations, professions, farmers, lessors *Note N/A on lines not accepted*

Owner mailing information

Location of accounting records and contact person

Name _____

Owner's Mailing Address _____

City/State/Zip _____

Phone / Fax () () () / ()

COMPLETE QUESTIONNAIRE BELOW

IS THIS YOUR FIRST RETURN IN Bridgeport?

Yes No

Date your business began at this location in Bridgeport?

Description of Business (Restaurant, office, bakery, warehouse, etc.)

How many square feet does your firm occupy at each Bridgeport location?

How many employees work in this Bridgeport facility?

Have you disposed of any property included in your previous return?

Yes No

Own Lease

Type of Ownership	
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> LLC	<input type="checkbox"/> Sole Proprietor
<input type="checkbox"/> Other - Describe _____	
Type of Business	
<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Wholesale
<input type="checkbox"/> Service	<input type="checkbox"/> Professional
<input type="checkbox"/> Retail/Mercantile	<input type="checkbox"/> Tradesman
<input type="checkbox"/> Lessor	SIC Code _____

Any property included in this declaration declared in any other Connecticut town for at least 3 months?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Any other businesses operating from your address in Bridgeport? If yes, give name & mailing address.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Do you own tangible personal property leased or consigned to others in Bridgeport? If yes, complete Lessor's Listing Report Page 5.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Any borrowed, consigned, stored, or rented property in your possession on or before October 1? If yes, complete Lessor's Listing Report Page 4.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Taxable Property Information COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED GIVE ACTUAL ACQUISITION COSTS INCLUDING ANY ADDITIONAL CHARGES FOR TRANSPORTATION AND INSTALLATION BY YEAR FOR EACH TYPE OF PROPERTY DESCRIBED							ASSESSOR'S USE ONLY
Code 9 Motor Vehicles Unregistered or non-Connecticut registered motor vehicles including campers, RV's, snowmobiles, trailers, trucks, tractors, off-road construction vehicles, etc. Farmers eligible for exemption under 12-91 list tractors in Code 17 in SHORT FORM Section. Add extras sheets in same format if necessary.							ASSESSMENTS Code 9 Values
Year	Make	Model	ID NO.	Length	Weight	Purchase Price	Date

Code 18 – FARM TOOLS (e.g. rakes, pitch forks, shovels, hoses, etc.)		Code 19 – MECHANICS TOOLS (e.g. wrenches, air hammers, jacks, etc.)	
Original Cost	Depreciated Value	Original Cost	Depreciated Value

CODE 10 – MANUFACTURING MACHINERY & EQUIPMENT Industrial manufacturing and equipment (e.g. tools, dies, jigs, patterns, etc.) Include air & water pollution control equipment. Provide DEP Certificate if claiming exemption. Do not include manufacturing equipment that is being claimed on form M-65 (Code 13)				CODE 13 – MANUFACTURING MACHINERY & EQUIPMENT used in manufacturing; research or engineering devoted to manufacturing, or used in significant servicing or overhauling of industrial machinery or factory products. To Utilize this Section (Code 13) you must file an M-65 Exemption Claim. The M-65 amounts and Code 13 must reconcile exactly. Eligible under 12-81(76)				ASSESSOR'S USE ONLY
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	
10-1-15		95%		10-1-15		95%		
10-1-14		90%		10-1-14		90%		
10-1-13		80%		10-1-13		80%		
10-1-12		70%		10-1-12		70%		
10-1-11		60%		10-1-11		60%		
10-1-10		50%		10-1-10		50%	Code 10	
10-1-09		40%		10-1-09		40%		
Prior Yrs		30%		Prior Yrs		30%	Code 13	
Total		Total		Total		Total		

*Code 15a and 15b are now included in Code 13.

CODE 16 – FURNITURE, FIXTURES, & EQUIPMENT Commercial, industrial, manufacturing, mercantile, & all other businesses, occupations, & professions. Desks, chairs, tables, file cabinets, copy machines, telephones, facsimiles, cash registers, partitions, display racks, etc.				CODE 20 – ELECTRONIC DATA PROCESSING EQUIPMENT Computers, printers, peripherals, & any computer based equipment as defined under Section 168 of IRS Code of 1986. Bundled software is taxable and must be included. NOTE: Computers Only In Accordance With Section 168 of the IRS Code.				ASSESSOR'S USE ONLY
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	
10-1-15		95%		10-1-15		95%		
10-1-14		90%		10-1-14		90%		
10-1-13		80%		10-1-13		70%		
10-1-12		70%		10-1-12		50%		
10-1-11		60%		10-1-11		40%		
10-1-10		50%		Prior Yrs		30%	Code 16	
10-1-09		40%		Total				
Prior Yrs		30%					Code20	
Total		Total						

Code 23 – Expensed Supplies The average monthly quantity of supplies normally consumed in the course of business. (E.G. stationery; computer disks; pens; pencils; staplers; paper clips; cleaning supplies; medical and dental supplies; etc.)			
Year Ending	Total Expended	Number of Months	Average Monthly
10-1-15			
The average is the total amount expended on such supplies since the previous assessment year divided by the number of months in business the previous year.			Assessor's Use Only Code 23

#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. rental video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements other than realty, etc.).

#24a – All other goods, chattels and effect (except video tapes)

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-15		95%	
10-1-14		90%	
10-1-13		80%	
10-1-12		70%	
10-1-11		60%	
10-1-10		50%	
10-1-09		40%	
PRIOR YRS		30%	
Total		Total	

#24b – Rental video tapes

Video Category	VHS tapes in store for rental	DVD's in store for rental
Total No.		
Price/Tape	Assessor's use only	Assessor's use only
Total Value	Assessor's use only	Assessor's use only

#24a _____

#24c - Leasehold Improvements (If extensive, provide attachment)

No.	Description & Age	Cost
Total		

#24b _____

#24c _____

Total _____

#21a Telecommunication company equipment not technology advanced – include previously coded #21c property with #21a

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-15		95%	
10-1-14		90%	
10-1-13		80%	
10-1-12		70%	
10-1-11		60%	
10-1-10		50%	
10-1-09		40%	
PRIOR YRS		30%	
Total		Total	

#21b Telecommunication company equipment not technology advanced -include previously coded #21d property with #21b

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-15		95%	
10-1-14		80%	
10-1-13		60%	
10-1-12		40%	
PRIOR YRS		20%	
Total		Total	

21a and 21b Total

#22: Cables, conduits, pipes, poles, towers, underground wires, etc., put to use, but not limited to, by the following business activities: Transportation, Communications, Transmission Facilities, Fuel Utility

Year Ending-	Original cost, transportation & installation	% Good	Assessor's Value
10-1-15		95%	
10-1-14		90%	
10-1-13		80%	
10-1-12		70%	
10-1-11		60%	
10-1-10		50%	
10-1-09		40%	
PRIOR YRS		30%	
Total		Total	

#21a _____

#21b _____

#22 _____

Total _____

LESSEE'S LISTING REPORT - COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED. SUMMARY BY YEAR MUST BE COMPLETED.

Consistent with 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 dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines, etc.

Yes No

Did you dispose of any leased items that were in your possession on October 1, 2014? If yes, enter a description of the property and the date of disposition in the space to the right, or provide via additional attachment.

Did you acquire any of the leased items that were in your possession on October 1, 2014? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right, or provide via additional attachment.

Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' column and list cost in the 'Acquisition Cost' column.

Lease Number	Owner's name and address	Item Description/ Model No.	Year of Mfg.	Capital Lease (Yes/No)	Lease Term Beg/End	Monthly Rent	Acquisition Cost	Year Included

LESSOR'S LISTING REPORT

ATTACH DETAILED LISTING INCLUDING DATE OF ACQUISITION, LOCATION OF LEASE, LESSEE'S NAME, & ORIGINAL COST. COMPUTERIZED LISTING (S) ACCEPTABLE. SUMMARY SECTION BELOW **MUST** MATCH TOTALS ON COMPUTERIZED ATTACHMENT.

Please Note That Property Under Conditional Sale Agreements Must Be Reported By The Lessor.

A lessee's contractual obligation to pay taxes does not negate the lessor's obligation to list property.

Lessor's Asset Summary by Year

Code #16a – All goods, chattels and effects (except computers)				Code #20a – Computer Equipment				Assessments	
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value		
10-1-15		95%		10-1-15		95%		#16a #20a	
10-1-14		90%		10-1-14		90%			
10-1-13		80%		10-1-13		70%			
10-1-12		70%		10-1-12		50%			
10-1-11		60%		10-1-11		40%			
10-1-10		50%		PRIOR YRS		30%			
10-1-09		40%		Total		Total			
PRIOR YRS		30%							
Total		Total							Total

DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT & RECONCILIATION OF FIXED ASSETS

Disposal, sale or transfer of property – If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete RECONCILIATION OF FIXED ASSETS and the DETAILED LISTING OF DISPOSED ASSETS REPORT. If you no longer own the business noted on the cover sheet you do not need to complete this declaration. You must, however, return to the Assessor this declaration along with the complete Affidavit OF BUSINESS CLOSING OR SALE OF BUSINESS FOUND on page 2 of this return.

$$\begin{array}{r}
 \text{Assets declared 10/1/14} \quad - \quad \text{Assets disposed of since 10/1/14}^* \quad + \quad \text{Assets added since 10/1/14} \quad = \quad \text{Assets declared 10/1/15} \\
 \hline
 \text{Expensed equipment last year} \downarrow \quad - \quad \text{Capitalization Threshold} \downarrow \quad + \quad \text{*Complete- DETAILED LISTING OF DISPOSED ASSETS REPORT See Below} \quad = \quad \text{_____}
 \end{array}$$

DETAILED LISTING OF DISPOSED ASSETS REPORT

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Date Removed	Description of Item	Date Acquired	Acquisition Cost

2015 SHORT FORM PERSONAL PROPERTY DECLARATION

List or Account #: _____

e-mail: _____

Assessment date October 1, 2015

Required return date November 2, 2015

Owner's Name: _____

DBA: _____

BUSINESS DATA FOR BUSINESSES, OCCUPATIONS, PROFESSIONS, FARMERS, LESSORS *NOTE N/A ON LINES NOT APPLICABLE*

Owner Mailing Information -

Property Location (Describe Location Below)-

Name _____
 Address _____
 City/State/Zip _____
 Phone / Fax () () () ()

IS THIS YOUR FIRST RETURN IN BRIDGEPORT?

Yes No

Date your business began at this location in Bridgeport?

(/ /)

Description of Business (Restaurant, office, bakery, warehouse, etc.) _____

How many square feet does your firm occupy at each Bridgeport location? _____

How many employees work in this Bridgeport facility? _____

Have you disposed of any property included in your previous return?

Yes No

Check the appropriate box

Own Lease

TAXABLE PROPERTY INFORMATION (COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED)

GIVE ACTUAL ACQUISITION COSTS INCLUDING ANY ADDITIONAL CHARGES FOR TRANSPORTATION AND INSTALLATION BY YEAR FOR EACH TYPE OF PROPERTY DESCRIBED.

Code #9 MOTOR VEHICLES Unregistered motor vehicles (e.g. passenger cars, campers, RV's, snowmobiles, trailers, trucks, 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.

Year	Make	Model	Identification No.	Length	Weight	Purchase Price	Date	Assessor's Value

**ASSESSOR'S
USE ONLY**

Code #9

Code #18 – FARM TOOLS Farm tools, (e.g., rakes, pitch forks, shovels, hoses, brooms, etc.).

Code #19 – MECHANICS TOOLS Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

Original Cost

Depreciated Value

Original Cost

Depreciated Value

Code #12 -- COMMERCIAL FISHING APPARATUS All fishing apparatus exclusively used for commercial fishing (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.
Or (circle one)

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-15		95%	
10-1-14		90%	
10-1-13		80%	
10-1-12		70%	
10-1-11		60%	
10-1-10		50%	
10-1-09		40%	
PRIOR YRS		30%	
Total		Total	

Code #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, **or** hammers, jacks, sockets, etc.).

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-15		95%	
10-1-14		90%	
10-1-13		80%	
10-1-12		70%	
10-1-11		60%	
10-1-10		50%	
10-1-09		40%	
PRIOR YRS		30%	
Total		Total	

**Assessor's Use
Only**

Code 18

Code 19

Code 12

Code 17

2015 PERSONAL PROPERTY DECLARATION – SHORT FORM CONTINUED

Code #16 - FURNITURE, FIXTURES AND 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.				Code # 20 -- 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.				ASSESSOR'S USE ONLY	
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Year Ending	Original cost, transportation & installation	% Good	Depreciated Value		
10-1-15		95%		10-1-15		95%			
10-1-14		90%		10-1-14		90%			
10-1-13		80%		10-1-13		70%			
10-1-12		70%		10-1-12		50%			
10-1-11		60%		10-1-11		40%			Code 16
10-1-10		50%		Prior Yrs		30%			
10-1-09		40%		Total					Code 20
Prior Yrs		30%							
Total		Total							Total

CODE # 23 - EXPENSED SUPPLIES The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).

Year Ending	Total Expended	Number of Months	Average Monthly	
10-1-15				Code 23

The average is the total amount expended on such supplies since the previous assessment year divided by the number of months in business in the previous assessment year (12 months maximum).

#24 – All other goods, chattels and effect Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories. (e.g. rental video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements other than realty etc.).

#24a -- All other goods, chattels and effect (except video tapes)				#24b -- Rental video tapes				
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value	Video Category	VHS tapes in store for rental	DVD's in store for rental		
10-1-15		95%		Total No.				
10-1-14		90%		Price/Tape	Assessor's use only	Assessor's use only		
10-1-13		80%		Total	Assessor's use only	Assessor's use only	Code 24a	
10-1-12		70%						
10-1-11		60%		#24c – Leasehold Improvements (Provide attachment if necessary)			Code 24b	
10-1-10		50%		No.	Description & Age	Cost		
10-1-09		40%					Code 24c	
Prior Yrs		30%						
Total				Total			Total	

DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT & RECONCILIATION OF FIXED ASSETS

Disposal, sale or transfer of property – If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete RECONCILIATION OF FIXED ASSETS and the DETAILED LISTING OF DISPOSED ASSETS REPORT.

Assets declared 10/1/14	-	Assets disposed of since 10/1/14	+	Assets added since 10/1/14	=	Assets declared 10/1/15
_____	-	_____	+	_____	=	_____
Expensed equipment last year ↓		Capitalization Threshold ↓		*Complete- DETAILED LISTING OF DISPOSED ASSETS REPORT See page 5		
_____		_____				

