



## LEGAL NOTICE

To all persons conducting business in the Town of Windsor

Pursuant to Section 12-40 (Conn. General Statutes), notice is hereby given that all persons conducting business in the Town of Windsor must file with the Assessor's Office a complete and accurate Declaration of all tangible personal property used in the conduct of your business as of October 1, 2017.

The Assessor's Office, as a courtesy, has mailed out Personal Property Declarations to anyone that the office is aware of conducting business in the Town of Windsor. Whether you have received a Declaration or not, such declaration must be filed or postmarked (as defined in C.G.S. Sec. 1-2a) **no later than Wednesday, November 1, 2017.**

Personal Property must be listed on the Declaration and includes (but is not limited to): all types of office furniture and fixtures, all industrial machinery and equipment, computers and other electronic data processing equipment (such as copy machines, telephone systems, fax machines, etc.), farm machinery, tools and equipment, horses and ponies, commercial fishing apparatus, mechanic tools, supplies, unregistered motor vehicles, off-road vehicles (i.e. construction equipment), carpenter tools and equipment (including ladders, compressors etc.), signs, leased equipment etc.

With special reference to leased personal property, Section 12-57 of the C.G.S. requires that the lessee declare to the Assessor's Office (**no later than Wednesday, November 1, 2017**), **all personal property that is in their possession on October 1, 2017** that may be leased, borrowed, loaned, stored, or consigned. Failure on the part of any person to file such report, in the form and manner prescribed by law, shall result in a presumption that such personal property is owned by that person possessing it and that person will be assessed any subsequent penalties and tax liability for failure to file.

Typical examples of such personal property that is leased include, (but is not limited to): dumpsters, gas or propane tanks, vending machines, video machines, water coolers, coffee machines, computers, display stands or cases, display coolers, cash registers, ATM's, telephone and telephone systems, postage machines, security systems etc.

If you have any questions, please contact the Assessor's Office at 275 Broad Street, Windsor, CT 06095 or call (860) 285-1817.