

**Personal Property Declaration  
General  
Instructions**

**Town of Windsor  
Assessors Office  
275 Broad Street  
Windsor, CT 06095**

Please read the following instructions carefully before filing your Personal Property Declaration.

1. According to *Connecticut General Statutes*, this form must be completed properly and returned to the Assessors Office on or before November 1<sup>st</sup>. **If not returned, the Assessor must estimate the amount of taxable property and add a 25% penalty.**
2. Any form submitted after November 1<sup>st</sup> will be subject to a 25% late penalty.
3. **IMPORTANT:** This form must be returned even if the business was sold or the property was disposed of, or if you do not own taxable personal property in Windsor. Please note the disposition of the property or other pertinent information on the form, sign it, and RETURN THE FORM. Otherwise, the Assessor will assume that you have taxable personal property and have failed to declare it.
4. Complete all pertinent sections of the form. Write "NONE" across sections not applicable. Forms with **"SAME AS LAST YEAR"** will not be accepted.
5. It is advisable to retain one (1) copy of the form for your records.
6. All data reported should be actual acquisition costs including any additional charges for transportation and installation. These costs multiplied by the adjustment factors as shown on the form will determine the net value.
7. The data reported on the form should be the same as reported to the Internal Revenue Service on Form 4562, or Schedule C, and your general ledger, in addition to all assets that may have been fully depreciated, written off, or charged to expense but are still owned.
8. Be sure to include acquisitions between October and December of each year if they were omitted from last year's return.
9. You may round all figures out to the nearest \$1.00. No cents need be included.

**New in 2018.** Public Act 18-79 was passed by the State Legislature. It states "property that has an original value of no more than \$250 and is ten years or older is exempt from taxation". Therefore, these items do not need to be declared.

11. Taxable personal property includes all of the following:
- a. Unregistered Motor Vehicles (Item #9)
  - b. Machinery and Equipment (Item #10) - All machinery and equipment used in manufacturing which are not permanently attached to real property and all tools and patterns which are essential and necessary in the operation of such manufacturing.
  - c. Office Furniture and Fixtures (Item #16) - Any desk, chair, table, filing cabinet, bookcase, typewriter, calculator, cash register, lamp, coat rack, etc
  - d. Test Equipment, Copiers, Fax Machines, & Telephone Systems (Item #16A) – Any manufacturing or medical test equipment, photocopier, fax machine, or telephone system. **IMPORTANT: Any equipment using this schedule, that is not specifically mentioned above must not have an IRS depreciable life of more than three years!**
  - e. EDP Equipment (Item #20) - Any computer including mainframe systems, mid-range systems, network servers, workstations, personal computers, terminals, storage devices, printers, scanners, monitors and other computer peripheral and networking equipment. **IMPORTANT: Any equipment using this schedule must comply with the definition of a computer as indicated in Section 168 of the Internal Revenue Code of 1986, or subsequent corresponding code as may be amended AND NOT BE APPLICABLE TO ANY OTHER SCHEDULE SPECIFICALLY LISTED ON THIS FORM.**
  - f. Supplies & Inventory (Item #23) - All supplies consumed for your firm's own personal use as well as any non-mercantile (not for re-sale) inventory.  
Note: Manufacturers are exempt from inventory only. Supplies consumed for your own use are still taxable.
  - g. Telecommunication Equipment of Service Providers Only (Item #21) – Equipment including but not limited to telecommunications controllers & control frames, relay, switching and processing equipment and/or any other telecommunications equipment deemed technologically advanced **by the Assessor, excluding furniture & fixtures, computer equipment, cables, conduits, antennae, towers, batteries, generators, or any other equipment NOT deemed technologically advanced by the Assessor.**
  - h. Cables and Conduits (Item #22) - Including pipes, poles, towers, and underground mains and wires.
  - i. Rental Video Tapes (Item #24A) – Any VHS or Beta video tape, or DVD (digital video disk), or digital or video game cartridge, that is available for rental purposes.
  - j. Other Assets (Item #24) - Any other taxable assets not specifically mentioned above.

**ALL FIRMS, WHETHER THEY RETURN THIS FORM OR NOT, ARE SUBJECT TO AUDIT BY THE ASSESSOR'S OFFICE.**

If you have any questions about the preparation of the form or are in need of any assistance, do not hesitate to call the Windsor Assessor's Office at (860) 285-1817 or email [townassessor@townofwindsorct.com](mailto:townassessor@townofwindsorct.com).

Joshua Gaston, CCMA II,  
Town Assessor