

Personal Property Schedule
Form P-2
Instructions

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

Enclosed please find your 2023 Personal Property Schedule. Please read the following instructions carefully before filing this return.

1. Our records indicate that as of October 1, 2023 your company owned Personal Property located in the Town of Windsor. Section 12-58 of the *Connecticut General Statutes* states that personal property is taxable in the taxing jurisdiction where it is located and applies to both resident and non-resident owners.
2. This form must be completed properly and returned to the Assessor's Office on or before November 1st. **If not returned, the Assessor must estimate the amount of taxable property and add a 25% penalty.**
3. Any form submitted after November 1st will be subject to a 25% late penalty.
4. It is advisable to retain (1) copy of the form for your records.

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.

Taxable personal property includes all of the following:

- a. Machinery and Equipment - All machinery and equipment which is not permanently attached to real property and is essential and necessary in the operation of the business.
- b. Office Furniture and Fixtures - Any desk, chair, table, filing cabinet, bookcase, typewriter, calculator, cash register, lamp, coat rack, etc
- c. Test Equipment, Copiers, Fax Machines, & Telephone Systems - 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!**
- d. Computer Equipment - 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.**
- e. Other Assets - Any other taxable assets not specifically mentioned above including but not limited to construction equipment & trailers, food service equipment, mailing equipment, music systems, security systems, storage containers, trash containers, vending machines, water coolers, etc.

ALL FIRMS, WHETHER THEY RETURN THIS FORM OR NOT ARE SUBJECT TO AUDIT BY THE ASSESSORS OFFICE.

If you have any questions concerning this report, please contact the Windsor Assessors office at (860) 285-1819.

Lawrence LaBarbera, CCMA II, ASA
Town Assessor