

**Personal Property Schedule
Form P-5 (Mfg)
Instructions**

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

Please read instructions carefully before completing this form.

Enclosed please find your 2023 Personal Property Schedule. Please read the following instructions carefully before filing this return. Public Act 06-83 (as amended by Public Act 06-196) instituted a new tax relief program as of October 1, 2006, under which the State of Connecticut pays a portion of the property tax for certain machinery and equipment used in manufacturing and biotechnology (defined below). The portion the State pays for qualified machinery and equipment on the October 1, 2022 Grand List is **100%** (a taxpayer pays **0%** of the tax).

This form must be filed annually in order for a taxpayer to pay less than 100% of the property tax for qualified machinery and equipment, pursuant to Public Act 06-83. For purposes of Public Act 06-83, the following definitions are applicable.

Manufacturing means: Manufacturing, processing or fabricating; research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; measuring or testing or metal finishing; or the production of motion pictures, video and sound recordings.

Biotechnology means: The application of technologies, including recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products.

INSTRUCTIONS

IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the applicable schedules. To ensure that you receive any appropriate tax relief benefit, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code and/or sub code.

Do not report any machinery and equipment under Code #13 that you do/did not claim for federal income tax purposes. You may report machinery and equipment under Code #13 that you lease from another entity only if you claim/claimed it for federal tax purposes.

If you have in your possession machinery and equipment that you use in manufacturing or biotechnology, but that you do not own (i.e., it is leased, borrowed or consigned to you from another entity) and that you do/did not claim for federal tax purposes, the owner of the machinery and equipment must file this form. **It is your responsibility to inform the machinery and equipment owner (i.e., the lessor) of this requirement.**

Complete this form in its entirety. If necessary, make copies to attach additional information. **Sign and date the form, retain a copy for your records, and return it to the Assessor on or before November 1, 2023.**

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. Unregistered Motor Vehicles (Item #9) - Including snowmobiles.
- 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 Conducts (Item #22) - Including pipes, poles, towers, and underground mains and wires.
- i. Other Assets (Item #24) - Any other taxable assets not specifically mentioned above.

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) 285-1819.

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