



Keith Chapman
Town Manager

TOWN OF NEWINGTON

200 Garfield Street Newington, Connecticut 06111

Assessor's Office

Steven Kosofsky
Town Assessor

Enclosed please find your 2020 Personal Property Declaration. Please read the following instructions carefully before filing this return. **All Personal Property forms are available on-line at the Town Assessor page of the Town of Newington website located at www.newingtonct.gov.**

Public Act 06-83 (as amended by Public Act 06-196) instituted a tax relief program as of October 1, 2006, under which the State of Connecticut has exempted certain machinery and equipment used in manufacturing and biotechnology (defined below) from local property tax.

This form must be filed annually along with the Manufacturing Machinery and Equipment Exemption Form in order for a taxpayer to claim the exemption on 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 exemption, 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, 2020.

Phone: (860) 665-8530 Fax: (860) 665-8533
assessor@newingtonct.gov
www.newingtonct.gov

Taxable personal property includes all of the following:

- a. Machinery and Equipment (Item #10) - All machinery and equipment which are not permanently attached to real property.
- b. Mfg. Machinery and Equipment (Item #13) - All machinery and equipment used exclusively 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, medical test equipment, photocopier, fax machine, or telephone system etc.
- d. 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.**
- e. 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.
- f. Cables and Conducts (Item #22) - Including pipes, poles, towers, and underground mains and wires.
- g. Other Assets (Item #24A) - Any other taxable assets not specifically mentioned above.

Be sure to include the Lessee's Report of Personal Property along with this declaration.

If you have any questions about the preparation of the form or are in need of any assistance, do not hesitate to call the Newington Assessor's Office at (860) 665-8530.

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

Steven Kosofsky, CCMA II,
Town Assessor

Please do not return these directions with the declaration form.



Town of Newington Assessor's Office
200 Garfield Street
Newington, CT 06111

Assessment Date: October 1, 2020
Return Date: November 1, 2020

Location of Accounting Records:

M

Please correct address above if necessary

Section A -- Business Data

Direct Questions To:

Name: _____
Address: _____
City/State/Zip: _____
Telephone Number: _____
Fax Number: _____
eMail Address: _____

Type of Ownership: (Check one below:)

Corporation Partnership LLC
 Sole Proprietor Other (Describe) _____

Description of Business: _____

Section B -- Taxable Property Information

#10 - Machinery & Equipment			
Year	Original Cost	% Good	Net Value
2020		95%	
2019		90%	
2018		80%	
2017		70%	
2016		60%	
2015		50%	
2014		40%	
Prior		30%	
Total			

#13 - Manufacturing Machinery & Equipment			
Year	Original Cost	% Good	Net Value
2020		95%	
2019		90%	
2018		80%	
2017		70%	
2016		60%	
2015		50%	
2014		40%	
Prior		30%	
Total			

#16 - Furniture, Fixtures & Equipment			
Year	Original Cost	% Good	Net Value
2020		95%	
2019		90%	
2018		80%	
2017		70%	
2016		60%	
2015		50%	
2014		40%	
Prior		30%	
Total			

#20 - EDP Equipment ONLY			
Year	Original Cost	% Good	Net Value
2020		95%	
2019		80%	
2018		60%	
2017		40%	
Prior		20%	
Total			

IMPORTANT:

The Manufacturing Machinery and Equipment exemption claim form **MUST** accompany this Personal Property Declaration in order to properly receive the exemption provided under C.G.S. §12-81(76) as amended by PA 14-183, sections 2, 3 & 4. The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3:

All information on this return may be subject to audit by the Assessor or his agent.

Section B -- Taxable Property Information - continued

**#24A - All Other Goods, Chattels & Effects
(Including Leasehold Improvements)**

Year	Original Cost	% Good	Net Value
2020		95%	
2019		90%	
2018		80%	
2017		70%	
2016		60%	
2015		50%	
2014		40%	
Prior		30%	
Total			

Fixed Asset Reconciliation

Assets Declared 10/01/2019:

Assets Added since 10/1/2019:

Assets Disposed since 10/1/2019:

Assets Declared 10/1/2020:

#23 Expensed Supplies

Manufacturers exempt from inventory but not supplies. Use average monthly figures. Include all supplies consumed for your own use.

Year End	Total Expended	Months	Average Monthly
10/1/2020			

Questions:

1. How many employees work in your facility? _____

2. How many square feet does your firm occupy? _____

3. Are there any other businesses operating at this location? _____

(If so, please identify name of business)

Please indicate balances from your General Ledger below:

Balance as of October 1, 2020

Cost Depr. Net

Machinery & Equipment			
Furniture & Fixtures			
EDP Equipment			
Others			
TOTAL			

Balance as of October 1, 2019

Cost Depr. Net

Total cost of fully depreciated assets still in use **but not included with the above balances:** _____

In compliance with the State Freedom of information Commission I hereby request that the information contained in this report be kept confidential and exempt from public disclosure. [] NOT APPLICABLE UNLESS BOX IS CHECKED.

Affidavit

I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance and belief and is a true statement of all my personal property subject to taxation and that I have not misled the Assessor as to age, quantity and or quality.

Signature _____

Date: _____

Please print name here _____

Phone # _____

Assessor's Use Only

List # _____
 Town Code _____
 District Code _____

**2020 GRAND LIST
 MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM**

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(76) as amended by PA 14-183, sections 2, 3 & 4. The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3.

Machinery and equipment means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for 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; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings

This form must be **filed on or before November 1, 2020**. Claims must be filed annually with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. If extension to file is requested and granted, a late filing fee based on the value of the assessment is required. Contact your assessor for extension requests and fees provided under 12-81K and amended by PA 14-183, sections 2, 3, and 4.

This form is to be filed in the town in which the machinery and equipment is installed

Manufacturer Information: (Lessor: provide Lessee information)		Lessor Information:	
Name		Name	
Business Address		Business Address	
City/State/Zip		City/State/Zip	
Person to be contacted if there are any questions:		Required Identification Numbers	
Name		Connecticut State Tax ID No.	
Title		Federal Taxpayer ID No.	
Address		Benefits and Exempt Status Questions	
Phone/Fax	/	Are you currently receiving benefits under CGS. §12-81 (60) OR (70) <i>Distressed Municipality Program</i> ?	Yes or No
E-mail		Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes?	
Property Location (Number, street, and town where machinery and equipment is installed.)		If no, on whose books are these assets depreciated?	
Check which description best applies and complete the detail description below:			
1 <input type="checkbox"/> manufacturing, processing or fabricating	2 <input type="checkbox"/> measuring or testing	3 <input type="checkbox"/> metal finishing	
4 <input type="checkbox"/> the significant overhauling or rebuilding of other products on a factory basis	5 <input type="checkbox"/> used in the production of motion pictures, video and sound recordings	6 <input type="checkbox"/> used in connection with biotechnology	
7 <input type="checkbox"/> research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	8 <input type="checkbox"/> the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use	9 <input type="checkbox"/> used in connection with recycling, as defined in C.G.S. §22a-260, if acquired and installed on or after July 1, 2006	
Describe the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:			

INSTRUCTIONS

IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, 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.

Code # 10:

Machinery and equipment not eligible for exemption under CGS §12-81(76): Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS. §12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70). **Code 10 Machinery and equipment is reported on the annual Personal Property Declaration only.**

Code # 13:

Machinery and equipment eligible for exemption under CGS §12-81(76): Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment must claim it on a federal income tax return as **five-year property or seven-year property**. To obtain the exemption under CGS §12-81(76), the owner or lessee who claims such property on a federal income tax return must file the exemption application. **(All property previously defined as Code 13, Code 15a and Code 15b are now combined under Code 13 and is claimed below and reported on the annual Personal Property Declaration.)**

Complete this form in its entirety, including the itemized listing of manufacturing machinery and equipment by year of acquisition.

#13 – Manufacturing machinery & equipment Eligible for exemption					
Year Ending	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor’s Approved Total Cost	Assessor’s Approved Depreciated Value
10-1-2020		95%			
10-1-2019		90%			
10-1-2018		80%			
10-1-2017		70%			
10-1-2016		60%			
10-1-2015		50%			
10-1-2014		40%			
Prior Yrs.		30%			
		Total			

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(76). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Board of Assessors, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. I request that the cost information submitted herein be kept confidential.

Signature _____
Date

Print or type name of signer and title

Failure to file this form in the manner and form, and within the time limit prescribed, shall result in the assessor not applying the exemption allowed under CGS §12-81(76).

