Town of Windsor Locks
Assessor's Office
50 Church St
Windsor Locks CT 06096

Phone: 860 - 627 -1448
Email: assessor@wlocks.com

The Windsor Locks Assessor's Office would like to alert you to updates to the 2026 Personal Property Declarations made by the State of Connecticut Office of Policy and Management.

2026 MAJOR CHANGES

- Updates to the depreciation schedule for Codes 10 & 13
- Divides the current Code 20 into Codes 20a and 20b
- Retained Code 21a without changes
- Revised Code 21b to include certain technologically advanced equipment previously reported under Code 20
- Updated descriptions
- Short Form Declarations have been eliminated
- Declarations not filed on the State Mandated Declaration form WILL NOT BE ACCEPTED
  - o If you are filing online the declaration is automatically set to the correct Declaration

Please note - Assets that were declared in Code 20 in prior years need to be moved to either Code 20a or 20b.

M-PPD-L
State of CT OPM

WINDSOR LOCKS

2026 Declaration of Personal Property

Filing Requirement – This Declaration must be filed with the Assessor of the municipality where the personal property is located. Declarations of Personal Property shall be made annually. If you no longer own the above noted business or personal property assessed in your name last year, you do not need to complete the full Declaration. You must return the affidavit below to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business (see the Affidavit below). Otherwise, the Assessor must assume that you still own and are operating the business and have failed to declare your taxable personal property.

Affidavit of Business Termination or Move or Sale of Business or Property

I _____ of _____ at _____
Business or property owners name — Business Name (if applicable) — Street location in municipality

With regards to said business or property I do certify that _____ Said business or property was (Please check appropriate box):
Date

☐ Sold to: _____
Name — Address

☐ Moved to: _____
Municipality and State to where business or property was moved — Address

☐ Terminated: Attach Bill of Sale or Letter of Dissolution to this form and return it with this affidavit to the Assessor's office

The signer is made aware that the penalty for making a false affidavit is a $500.00 fine or imprisonment for one year or both.

_____ _____
Signature — Print name

Penalty for late filing – The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this municipality no later than Monday, November 2, 2026 to avoid a 25% Penalty for failure to file.

Deadline to File: November 2, 2026

INSTRUCTIONS

Pursuant to CGS §12-63, the Assessor must determine the "present true and actual value" and in determining such value may use the accepted methods of comparable sales, cost less depreciation and income capitalization. Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

Who Should File -

All owners of taxable personal property.

Declaration –

1. **Owners of:**
   a. **Non-Connecticut registered motor vehicles**
   b. **Horses, ponies and thoroughbreds**
   c. **Mobile manufactured home** not assessed as real estate

2. **Businesses, occupations, farmers, and professionals** need to complete: (Commercial and cost information is not open to public inspection)
   - Business Data (page 3).
   - Lessee's Listing Report (page 4).
   - Disposal, Sale or Transfer of Property Report (page 4).
   - Taxable Property Information (pages 5-7).
   - **Sign the Declaration of Personal Property Affidavit** on page 8.

3. **Lessors** need to complete: (Commercial and cost information is not open to public inspection)
   - Business Data (page 3).
   - Lessor's Listing Report (page 3).
   - Disposal, Sale or Transfer of Property Report (page 4).
   - Taxable Property Information (pages 5-7).
   - **Sign the Declaration of Personal Property Affidavit** on page 8.

Filing Requirements –

1. The Declaration of Personal Property must be filed annually on or before November 1. When the first day of November is a Saturday or Sunday, the declaration or extension request may be filed or postmarked the next business day following (CGS §12-42).
2. A Declaration of Personal Property not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).
3. Declarations filed with **"same as last year" are insufficient** and shall be considered an incomplete Declaration.
4. Pursuant to CGS §12-81(79) tangible personal property older than 10 years and with an original value of not more than $250 is exempt. This exemption shall not be applied for the first ten full assessment years following the assessment year in which the property was acquired. Complete "Detailed Listing of Assets Original Value ≤ $250" report on Page 4. Also list total value of such exempt assets in "Reconciliation of Fixed Assets" box on Page 6.

Penalty of 25% is applied –

1. When no Declaration is filed or a Declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
2. When Declarations are submitted after November 1 [See 1. under Filing Requirements] and an extension has **NOT** been granted (see Extensions) a 25% penalty is applied to the assessment. Returns mailed in must have a postmark (as defined in CGS §Sec 1-2a) of November 1 [See 1. under Filing Requirements.] or before.
3. When an extension is granted (see Extensions) and the Declaration is not filed by the extension deadline, a 25% penalty is applied to the assessment.
4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery and the assessment as determined by the originally filed Declaration.

Exemptions-

1. On page 7, check the box adjacent to the exemption you are claiming.
2. Several exemptions require an **additional application** in order to receive that exemption. Please request the form number noted from the Assessor's Office. The Manufacturers Machinery & Equipment Exemption Claim form and its itemized lists for Code 13 property may be requested if not included with this Declaration.
3. The extension to file the Declaration of Personal Property, if granted, may not apply to all required exemption applications and may require a late filing fee. Check with the Assessor.

Signature Required –

1. The owners shall sign the Declaration (page 8).
2. The owner's agent may sign the Declaration. In which case the Declaration must be duly sworn to or notarized.
3. Corporate officers signing for their corporations must have the returns properly sworn to or notarized; or provide the Assessor with a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the Declaration and dates office held.

Extension –

The Assessor may grant a filing extension ***for good cause.*** If a request for an extension is needed, you must ***request the filing extension in writing on or before November 1, 2026.*** When the first day of November is a Saturday or Sunday, the declaration or extension request may be filed or postmarked the next business day following. (CGS §12-42 &12-81k)

Audit –

The Assessor is authorized to audit Declarations within three (3) years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

Example of how to complete the tables on pages 5 and 6

How should the following be declared?

June 2025, you bought a desk for $800 and a chair for $200. You have a filing cabinet and printer that you bought 10 years ago for $2000 that is being used in your business.
See the table to the right for the answer.

#16 - Furniture, fixtures and equipment

Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	Assessor's Use Only	
10-1-26		95%			
10-1-25	1000	90%	900		
10-1-24		80%			
10-1-23		70%			
10-1-22		60%			
10-1-21		50%			
10-1-20		40%			
Prior Yrs	2000	30%	600		
Total	3000	Total	1500	#16	1500

2026 Declaration of Personal Property Commercial and financial information is not open to public inspection.	Assessment date October 1, 2026 Required return date November 2, 2026

List or Account #: _____ Owner's Name: _____

Location (street & number) _____ DBA: _____

Business Data For businesses, occupations, professions, farmers, lessors *Answer all questions 1 through 12, writing N/A on lines that are not applicable.*

1. Direct questions concerning return to -

Name _____

Address _____

Town/State/Zip _____

Phone _____

E-mail _____

2. Location of accounting records -

_____

_____

_____

_____

_____

3. Description of Business _____

4. How many employees work in your facilities in this municipality only? _____

5. Date your business began in this municipality? _____

6. How many square feet does your firm occupy at your location(s) in this municipality? _____ Sq. ft. Own ☐ Lease ☐

7. Type of ownership: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole proprietor ☐ Other-Describe _____

8. Type of business: ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Profession ☐ Retail/Mercantile ☐ Tradesman ☐ Lessor

☐ Other-Describe _____ IRS Business Activity Code _____

	Yes	No
9. In the last 12 months was any of the property included in this Declaration located in another Connecticut municipality for at least 3 months? If yes, identify by specific months, code, cost, and location(s).	☐	☐
10. Are there any other business operations that are operating from your address here in this municipality? If yes, give name and mailing address.	☐	☐
11. Do you own tangible personal property that is leased or consigned to others in this municipality? If yes, complete **Lessor's Listing Report** *(below)*	☐	☐
12. Did you have in your possession on October 1st any borrowed, consigned, stored or rented property? If yes, complete **Lessee's Listing Report** *(page 4)*	☐	☐

LESSOR'S LISTING REPORT In order to avoid duplication of assessments related to leased personal property, the following must be completed by Lessors: (Please note that property under conditional sales agreements **must** be reported by the lessor.) Computerized filings are acceptable if all information is reported in prescribed format.

	Lessee #1	Lessee #2	Lessee #3
Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
Is equipment self-manufactured?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes ☐ No ☐	Yes ☐ No ☐	Yes ☐ No ☐
If yes, specify from whom			
Date of such purchase, etc.			
If the original asset cost was changed by this transaction, give details.			
Type of lease	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital ☐Conditional Sale
Lease Term – Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in the monthly payment above			
Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes ☐ Lessor ☐ Lessee ☐ No ☐	Yes ☐ Lessor ☐ Lessee ☐ No ☐	Yes ☐ Lessor ☐ Lessee ☐ No ☐

List or Account #: _____ Owner's Name: _____

Lessee's Listing Report - Pursuant to CGS §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

Yes	No		
❑	❑	Did you dispose of any leased items that were in your possession on October 1, 2025? If yes, enter a description of the property and the date of disposition in the space to the right.	
❑	❑	Did you acquire any of the leased items that were in your possession on October 1, 2025? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.	
❑	❑	Is the cost of any of the equipment listed below declared anywhere else on this Declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row.	

	Lease #1	Lease #2	Lease #3
Name of Lessor			
Lessor's Address			
Phone Number			
Lease Number			
Item Description/Model#			
Serial #			
Year of Manufacture			
Capital Lease	Yes ❑ No ❑	Yes ❑ No ❑	Yes ❑ No ❑
Lease Term - Beginning/End			
Monthly Rent			
Acquisition Cost			
Year Included			

Disposal, Sale or Transfer of Property Report

Disposal, sale or transfer of property – If you disposed of, sold or transferred a portion of the property included in last year's filing, complete the Detailed Listing of Disposed Assets Report and Reconciliation of Fixed Assets on page 6. If you no longer own the business noted on the cover sheet you do not need to complete this Declaration. You must, however, return to the Assessor this Declaration along with the complete Affidavit of Business Closing or Move of Business or Sale of Business found in this return. DO NOT INCLUDE DISPOSALS IN THE TAXABLE PROPERTY REPORTING SECTION.

Detailed Listing of Disposed ASSETS (copy and attach additional sheets if needed)

Removal Date	Code #	Description of Item	Acquisition Date	Acquisition Cost

Detailed Listing of Assets Having an Original Value Less Than $250 (copy and attach additional sheets if needed)

Pursuant to CGS §12-81(79) – Listing of assets purchased prior to 10/1/2016 with an original value less than or equal to $250

Description	Acquired Date	Acquisition Cost

Taxable Property Information

1) All data reported should be:
   a) Actual acquisition costs including any additional charges for transportation and installation by year for each type of property described. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
   b) Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
   c) For used assets purchased where the installed historical cost is not known, the purchase price would be the depreciated value.

2) Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2025 are reported on the 2026 Declaration).

3) Computerized filings are acceptable if all information is reported in prescribed format.

4) Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

List or Account #: Owner's Name:

 # 9 – Motor Vehicles: Unregistered motor vehicles & vehicles garaged in Connecticut but registered in another state

	Vehicle 1	Vehicle 2	Vehicle 3
Year			
Make			
Model			
VIN			
Length			
Weight			
Purchase $			
Date			
MSRP			

#10 – Manufacturing Machinery & Equipment not eligible under CGS §12-81 (76) (MM&E) for exemption

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		90%	
10/1/2025		80%	
10/1/2024		70%	
10/1/2023		60%	
10/1/2022		50%	
10/1/2021		40%	
10/1/2020		30%	
Prior Yrs		20%	
Total		Total	

Assessor Use only

#9

#10

#11 – Horses and Ponies

	#1	#2	#3
Breed			
Registered			
Age			
Sex			
Quality			
Breeding			
Show			
Pleasure			
Racing			
Value			

#12 – Commercial Fishing Apparatus

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		90%	
10/1/2024		80%	
10/1/2023		70%	
10/1/2022		60%	
10/1/2021		50%	
10/1/2020		40%	
Prior Yrs		30%	
Total		Total	

#11

#12

#13 – Manufacturing Machinery & Equipment eligible for exemption under CGS §12-81(76) – Must file exempt claim.

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		90%	
10/1/2025		80%	
10/1/2024		70%	
10/1/2023		60%	
10/1/2022		50%	
10/1/2021		40%	
10/1/2020		30%	
Prior Yrs		20%	
Total		Total	

#14 – Mobile Manufactured Homes if not currently assessed as real estate

	#1	#2	#3
Year			
Make			
Model			
ID Number			
Length			
Width			
Bedrooms			
Baths			
Value			

#13

#14

#16 - Furniture, Fixtures and Equipment

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		90%	
10/1/2024		80%	
10/1/2023		70%	
10/1/2022		60%	
10/1/2021		50%	
10/1/2020		40%	
Prior Yrs		30%	
Total		Total	

#17 – Farm Machinery

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		90%	
10/1/2024		80%	
10/1/2023		70%	
10/1/2022		60%	
10/1/2021		50%	
10/1/2020		40%	
Prior Yrs		30%	
Total		Total	

#16

#17

#18 – Farm Tools

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		90%	
10/1/2024		80%	
10/1/2023		70%	
10/1/2022		60%	
10/1/2021		50%	
10/1/2020		40%	
Prior Yrs		30%	
Total		Total	

#19 – Mechanics Tools

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		90%	
10/1/2024		80%	
10/1/2023		70%	
10/1/2022		60%	
10/1/2021		50%	
10/1/2020		40%	
Prior Yrs		30%	
Total		Total	

#18

#19

List or Account #:_____ Owner's Name: _____

Assessor Use only

#20a – Computer and Peripheral Hardware per CGS 12-63(b)(3)(A)- Group I

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		70%	
10/1/2025		40%	
10/1/2024		20%	
Prior yrs		10%	
Total		Total	

20b – Other Hardware: Main and Mini Frame Computer Systems Not Technologically Advanced per CGS 12-63(b)(3)(B) – Group II

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		90%	
10/1/2025		60%	
10/1/2024		40%	
10/1/2023		20%	
Prior Yrs		10%	
Total		Total	

20a and 20b Total _____ #20

#21a Telecommunications Equipment Not Technologically Advanced

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		90%	
10/1/2024		80%	
10/1/2023		70%	
10/1/2022		60%	
10/1/2021		50%	
10/1/2020		40%	
Prior Yrs		30%	
Total		Total	

#21b Other Office and Medical Testing Equipment Considered Technologically Advanced per CGS 12-63(b)(4)

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		80%	
10/1/2024		60%	
10/1/2023		40%	
Prior Yrs		20%	
Total		Total	

21a and 21b Total _____ #21

22 - Cables, Conduits, Pipes, Class 1 Renewables, etc.

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026			
10/1/2025			
10/1/2024			
10/1/2023			
10/1/2022			
10/1/2021			
10/1/2020			
Prior Yrs			
Total			

Check here if a FERC or PURA regulated utility ❑

23 - Average Quantity of Supplies Consumed -The average is the total amount expended on supplies since October 1, 2025 divided by the number of months in business since October 1, 2025.

Year Ending	Total Expended	# of months	Averages Monthly
9/30/2026			

If you are expensing items under IRS Code 178 (which allows you to fully deduct qualifying property), do not include them in Code 23. List them in the proper category where they would normally belong if they were not expensed under Code 178.

#22

#23

#24a - All Other Goods, Chattels and Effects

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		90%	
10/1/2024		80%	
10/1/2023		70%	
10/1/2022		60%	
10/1/2021		50%	
10/1/2020		40%	
Prior Yrs		30%	
Total		Total	

#24b - Rental Entertainment Medium

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		80%	
10/1/2024		60%	
10/1/2023		40%	
Prior Yrs		20%	
Total		Total	
	# of video tapes		# of DVD movies
	# of music CD's		#of video games

24a and 24b Total _____ #24

Reconciliation of Fixed Assets

Assets declared last October 1, 2025 _____

Assets disposed of since last October 1, 2025* – _____

Assets added since last October 1, 2025 + _____

Assets Orig Value ≤ $250 & over 10 years old ** – _____

Assets declared this year October 1, 2026 _____

Amount of expensed equipment last year _____

Capitalization Threshold _____

*Complete Detailed Listing of Disposed Assets –page 4

** Assets Original Value ≤ $250 – page 4

2026 Declaration of Personal Property – Summary Sheet

Commercial and financial information is not open to public inspection.

Assessment date October 1, 2026
Required return date November 2, 2026

List or Account#: _____ Owner's Name: _____

DBA: _____ Location (number and street): _____

Mailing Address: _____ Town, State, ZIP: _____

Property Code and Description	Net Depreciated Value pages 5 & 6	Code	Assessor's Use Only Assessments
#9 - Motor Vehicles: Unregistered motor vehicles (e.g. motor homes, tent or truck campers, travel trailers, snowmobiles, utility trailers, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state. Snowmobiles, ATV's, or residential utility trailers used exclusively for personal use are not to be reported under CGS §12-81 (82).		#9	
#10 – Industrial Manufacturing Machinery & Equipment: Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment. Not included under CGS §12-81 (76).		#10	
#11 Horses And Ponies: Describe your horses and ponies. A $1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.		#11	
#12 - Commercial Fishing Apparatus: All fishing apparatus exclusively used by a commercial fisherman in the business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A $500 value exemption will be applied.		#12	
#13 –Manufacturing Machinery & Equipment: Manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products and eligible for exemption under CGS §12-81 (76).		#13	
#14 Mobile Manufactured Homes: if not currently assessed as real estate		#14	
#16 – Furniture, Fixtures and Equipment: Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.		#16	
#17 - Farm Machinery: Farm machinery (e.g., tractors, harrows, brush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.		#17	
#18 - Farming Tools: Farm tools (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).		#18	
#19 - Mechanics Tools: Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).		#19	
#20a - Computer and peripheral hardware, including, but not limited to, personal computers, workstations, terminals, storage devices, printers, scanners, computer peripherals and networking equipment; bundled software		#20a	
#20b – Other Hardware: Mini-frame and main-frame computer systems with an acquisition cost of more than $25,000. See CGS §12-63(b)(3)(B) – Group II.		#20b	
#21a - Telecommunications Equipment: Excluding furniture, fixtures, and computers. Includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor.		#21a	
#21b - Technologically Advanced Equipment: Copiers, facsimile (fax) machines, medical testing equipment, and similar technologically advanced equipment that is not electronic data processing equipment. Do not report computers in this category. See CGS §12-63(b)(4).		#21b	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), **underground mains, wires, turbines, Class I Renewables, Cylinder and other Tanks** of gas, heating, or energy producing companies, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g. pumping stations).		#22	
#23 – Average Quantity of Supplies Consumed: The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).		#23	
#24 – All Other Goods, Chattels and Effects: Any other taxable personal property not previously mentioned, or which does not appear to fit into any of the other categories. (e.g., video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements and construction in progress (CIP).		#24	
Total Net Depreciated and Assessment – all codes #9 through #24 **Subtotal >**			
#25 – Personal Property Penalty for failure to file as required by statute – 25% of assessment		#25	
Exemption - Check box adjacent to the exemption you are claiming: ☐ **I –** Farming Tools - $500 value ☐ **I –** Horses/ponies $1000 assessment per animal ☐ **I –** Mechanic's Tools - $500 value			
☐ **K –** Municipal Leased ☐ **M –** Commercial Fishing Apparatus - $500 value			
All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date:			
☐ **G & H –** Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually			
☐ **I –** Farm Machinery $250,000 assessed value - Exemption application M-28 required annually (CGS §12-91)			
☐ **J –** Class I Renewable - Exemption Application M-44 required.			
☐ **J –** Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy			
☐ **U –** Manufacturing Machinery & Equipment Claim Form - Exemption claim required annually			
Assessor's Final Assessment Total >			

List or Account #: _____ Assessment date October 1, 2026

Owner's Name: _____ Required return date November 2, 2026

Declaration of Personal Property Affidavit

THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.

AVOID PENALTY – IMPROPERLY SIGNED DECLARATIONS REQUIRE A 25% PENALTY

Complete Section A or Section B

Section A

OWNER: 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; that it is a true statement of all my personal property liable to taxation; and that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes as per CGS §12-49.

SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS.

CHECK ONE

- ❑ OWNER
- ❑ PARTNER
- ❑ CORPORATE OFFICER
- ❑ MEMBER

Owner Signature _____ Dated _____

Signature/Title

_____

Print or type name

Section B

AGENT: I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed herein and that I have full authority and knowledge sufficient to file a proper Declaration for him in accord with the provisions of CGS §12-50.

Agent's Signature _____ Dated _____

Agent's Signature /Title

_____

Print or type agent's name

AGENT SIGNATURE MUST BE WITNESSED

Witness of agent's sworn statement
Subscribed and sworn to before me _____ Dated _____

Assessor or staff member, Municipal Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

For questions concerning this Declaration, contact the Assessor's Office at:

Town of Windsor Locks Assessor's Office
50 Church St, Windsor Locks, CT 06096
Phone: 860 - 627 - 1448
Email: assessor@wlocks.com

Check Off List:

- ☐ Read instructions on page 2
- ☐ Complete appropriate sections
- ☐ Complete exemption applications
- ☐ Sign & date as required on page 8
- ☐ Make a copy for your records
- ☐ Return by November 2, 2026

Notes:

The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this municipality no later than November 2, 2026 to avoid a 25% Penalty for failure to file.