

**FILING YOUR PERSONAL  
PROPERTY DECLARATION  
HELPFUL HINTS AND  
SUGGESTIONS**

- 1) If you are a first time filer, the declaration may seem complicated and confusing. Its' made to accommodate many different types of property - read the instructions carefully.
- 2) Keep a list of your assets including costs and dates of purchase. Update it periodically with new acquisitions and disposals. If you have your accountant prepare your declaration send them a copy of your updated asset list.
- 3) Do not use vague terms like "various" and "same as last year".
- 4) File the original declaration with the Assessor's Office as soon as possible before November 1. Be sure to sign and date your return.
- 5) Keep a copy for your records and for referral when filing subsequent declarations.
- 6) Call or visit the Assessor's Office. We're here to help!

**Town of Montville Assessor's Office  
310 Norwich New London Tpke  
Uncasville, CT 06382**

**FREQUENTLY ASKED  
QUESTIONS ABOUT  
TAXABLE  
PERSONAL PROPERTY**

**TOWN OF  
MONTVILLE  
ASSESSORS OFFICE**

**310 NORWICH NL TPKE  
UNCASVILLE, CT 06382  
(860) 848-3030 EXT 374  
ASSESSOR@MONTVILLE-CT.ORG**

## Frequently Asked Questions About Taxable Personal Property

### What is “Taxable Personal Property”?

Taxable personal property is tangible property other than real estate, as described in Sections 12-41 & 71 of the Connecticut General Statutes. Examples include, but are not limited to: non-residential furniture, fixtures, equipment, tools, machinery, horses, mobile office and storage buildings, signs, videotapes and disks, leasehold improvements, leased equipment and non-registered motor vehicles. Personal property such as residential furnishings, clothing and jewelry is NOT taxable.

### I already paid sales taxes on my property. Is this a new requirement?

Sales tax is a state tax and personal property tax is a local tax. Connecticut has required owners of taxable personal property to annually report property owned by them on October 1 to the municipal Assessor since 1949.

### Who must file a personal property declaration?

All owners and lessees of personal property on October 1, or having personal property that may have been in various locations but was located in the Town of Montville during the three months prior to October 1 must file. Leased, loaned or rented personal property must also be declared, but is taxed to the owner.

### I didn't get a declaration in the mail. Am I still required to report my property?

Yes. It is the responsibility of the property owner (or lessee) to file a declaration. The Assessor's Office mails declarations in September to all known owners of taxable personal property. If you do not receive a declaration form in the mail, one can be obtained at the Assessor's Office.

### When are personal property declarations due to be filed?

The deadline for filing declarations is Nov. 1 each year. There is a 25% assessment penalty for late filings.

### What if I don't file a declaration?

The Assessor will prepare an estimated declaration and add the 25% non-compliance penalty to that assessment.

### How does the assessor know if my declaration is accurate?

Connecticut law authorizes the Assessor, of the Assessor's designee, to perform an audit for up to three years, requiring the property owner to appear with accounting books, documents, federal tax returns, etc. for examination under oath in reference to their personal property. Any property discovered during an audit and not previously reported will be added along with the 25% non-compliance penalty.

### What if I buy or set up a business after October 1?

If you buy or set up a new business and had no personal property on October 1, you need not file a declaration until the following year.

### I'm no longer in business but I received a declaration. Do I still need to file?

Yes. Complete the section on page two of the declaration “Affidavit of Business Closing or Sale of Business” and tell us what happened to the property. **DO NOT IGNORE THE DECLARATION!** If you do not return the declaration with this information, the Assessor will assume that you are still in business but have failed to file. You will be assessed, penalized and taxed unless you return the form.

### Are there any tax breaks available to owners of personal property?

Yes. Certain full and partial exemptions may be available for manufacturing equipment, mechanics' tools, farming equipment and pollution control equipment. Incremental exemptions may be applied to newly acquired machinery and equipment used in manufacturing and fabricating. Contact the Assessor's office for further details.

### What if I think I am being over-assessed?

You can appeal your assessment to the Board of Assessment Appeals. If you filed your declaration late or failed to file at all, you may still appeal your assessment, but a 25% penalty must still be applied. Contact the Assessor's Office for more information about the Board of Assessment Appeals.