Total Cost of Acquisition																
ransportation/ Installation Cost																Page Total Grand Total
Purchase Price																If it has a class life (in years) of: more than 4 but less than 10 10 or more but less than 16
Classifi- cation																If it hasmor
Date Installed Mo./Day/Yr.																
Date Acquired Mo./Day/Yr.																*Property shall be treated as: 5 year property 7 year property
# of Property Description & Model ID #																*Proper 5

Assessor's Use Only

List#	
Town Code	
District Code	

2024 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 <u>filed on or before November 1, 2024</u> 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

Manufactu	rer Information: (Lessor: provide Lesse	Lessor Inf	ormation:						
Name			Name						
Business Address			Business Address						
City/ State/Zip			City/ State/Zip						
Person to	be contacted if there are any que	stions:	Required	Identificatio	n Num	bers			
Name			Connecticut	State Tax ID	No.				
Title			Federal Tax	Federal Taxpayer ID No.					
Address			NAICS/SIC	NAICS/SIC Code					
Address			Benefits a	nd Exempt	Status	Questions	Yes or No		
Phone/Fax	1			rently receivin		efits under CGS. §12-81 (60) Program?			
E-mail			Is the mach	Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes?					
Property I equipment is	Location (Number, street, and town s installed.)	If no, on whose books are these assets depreciated?							
Check whi	ch description best applies and o	complete the detail de	scription be	elow:					
1 mar	nufacturing, processing or fabricating	esting		3 🗌	metal finishing				
	significant overhauling or rebuilding of er products on a factory basis	duction of mot nd recordings	ion pictures,	6 🗌	used in connection with biotechnology				
7	earch and development, including erimental or laboratory research and elopment, design or engineering ctly related to manufacturing	ervicing, overhauling or achinery and equipment e used in connection with recycl defined in C.G.S. §22a-260, if and installed on or after July							
Describe the	business activity (in specific terms), wh	ich conforms to the above	e definition of r	manufacturing	j. Indica	te 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) which were included on DECD M47 form and you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

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 claims 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 this exemption application.

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

#13 - Manufac	turing machinery & equipment E	ligible for exemp	otion		
Year Ending	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor's Approved Total Cost	Assessor's Approved Depreciated Value
10-1-2024		95%			
10-1-2023		90%			
10-1-2022		80%			
10-1-2021		70%			
10-1-2020		60%			
10-1-2019		50%			
10-1-2018		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).

Machinery and Equipment List of Manufacturing 2024 Grand temized Listing

beginning date of the le tion for alled for leased property is the

> and rom lessor). ID # beneath the

sation* Please refer to IRS **Do not provide class life**

of ms Description & Model ID # Property [

Transportation/ Installation Cost Page Total

exemption allowed under CGS §12-81(76).

not applying the

result in the

Failure to file this form in the manner and form, and within the time limit prescribed,

Grand Total