

UID#:

2024 Connecticut Declaration of Personal Property 2024

M-PPD-L State of CT OPM

2024 Declaration of Personal Property

Filing Requirement – This declaration must be filed with the Assessor of the town 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 this declaration. You must, however, return this declaration 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 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.

1	of		atat
Business or property	y owners name Busi	ness Name (if applicable)	Street location
With regards to sa	id business or property I do so certify that	onSaí	d business or property was (Please ⊠ appropriate box):
		Date	•
SOLD TO:			
	Name		Address
MOVED TO:			
	City/Town and State to where business or proper	ty was moved	Address
TERMINATED:	Attach Bill of Sale or Letter of Di	ssolution to this form and	d return it with this affidavit to the Assessor's office
. The sig	and in made aware that the penalty for mal	sing a false officiavit is a ®	ECO AO fine as imprisonment for any year or both
i ne sig	ments made aware that the penalty for mar	ung a raise amuavit is a p	500.00 fine or imprisonment for one year or both.

Penalty for late filing – The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this Town no later than Friday, November 1, 2024 to avoid a 25% Penalty for failure to file.

Deadline to File: Friday, November 1, 2024

INSTRUCTIONS

As per 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 -

- Owners of:
 - a. Non-Connecticut registered motor vehicles
 - b. Horses, ponies and thoroughbreds
 - 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 -

- The Declaration of Personal Property must be filed annually on or before November 1 (or the Monday following if November 1 falls on Saturday or Sunday) (CGS §12-42).
- A Declaration of Personal Property not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).
- 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 Orig 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 -

- When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
- 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 C.G.S. Sec 1-2a) of November 1 [See 1. under Filing Requirements.] or before.
- 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-

- On page 7, check the box adjacent to the exemption you are claiming.
- Note that 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 & its itemized lists for Code 13 property may be requested if not included with this declaration.
- 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).
- The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
- 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 (CGS §12-42 &12-81K). If a request for an extension is needed, you need to request the filing extension in writing on or before November 1, 2024.

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).

Before Filing Make Copies of Completed Declaration for Your Records

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

How should the following be declared?

June 2023, 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.

Year	Original cost, installation	%	Depreciated Value
Ending	& transportation	Good	Dehicolated Aurae
10-1-24		95%	
10-1-23	1000	90%	900
10-1-22		80%	
10-1-21		70%	
10-1-20		60%	
10-1-19		50%	
10-1-18		40%	
Prior Yrs	2000	30%	600
Total	3000	Total	1500

Assessor's Use Only

1500

#16

2024 DECLARATION OF PERSONAL PROPERTY Commercial and financial information is not open to public inspection

List or Account #:		As	sessment date Oct	ober 1,	2024
Owner's Name:		Required	d return date Nover	nber 1,	2024
DBA:			•		
Location (street & number)					
BUSINESS DATA For businesses, occup	pations, professions, farmers, lessors. Answer	rall questions 1 through 12, writing NA on i	ines that are not applicab	le.	
1. Direct questions	s concerning return to -	Location of accounting	records -		
Name			· · · · · · · · · · · · · · · · · · ·		
Address					
City/State/Zip					
Phone / Fax ()	1()	()	_/(
E-mail			· · · · · · · · · · · · · · · · · · ·		
3. Description of Business					
4. How many employees work in y	our facilities in this town only?				
5. Date your business began in thi	is town? **		•		
6. How many square feet does you	ur firm occupy at your location(s) in t	his town?	Sq. ft. Ow	⁄n 🗌 Le	ase 🗌
7. Type of ownership: Corpo	ration 🗌 Partnership 🔲 LLC	☐ Sole proprietor ☐ Other-Descri	be		
8. Type of business: Manuf	facturer 🗌 Wholesale 🔲 Service	☐ Profession ☐ Retail/Mercanti	le 🗌 Tradesman [] Lesso	or
☐ Other-	-Describe	IRS Business Activi	ty Code		
9 in the last 12 months was any o	of the property included in this declar	ation located in another Connecticut	toure	Yes	No
	entify by specific months, code, cost		LOWII		
10 Are there any other business o	perations that are operating from you	ur address here in this fown?		-	_
If yes, give name and mailing a		ar address fiers in this town:			
11. Do you own tangible personal i	property that is leased or consigned	to others in this town?		-	
If yes, complete Lessor's Listi	ing Report (below)	• •			
Did you have in your possession If yes, complete Lessee's List	on on October 1st any borrowed, cons	signed, stored or rented property?			
ii yes, complete Lessee's List	ing Report (page 4)		This can play a comment and the second		
LESSOR'S LISTING REPORT IN	order to avoid duplication of assessment	is related to leased personal property, the	e following must be con	inleted b	<u>*</u>
_essors: (Please-note that property und	er conditional sales agreements must be	reported by the lessor.) Computerized fi	lings are acceptable as	long as	all
nformation is reported in prescribed form	Lessee #1	Lessee #2	Lessee	#3	
Name of Lessee			20000		
_essee's address			**********		
Physical location of equipment	19. 1 <u>1. 12. 19. 19. 19. 19. 19. 19. 19. 19. 19. 19</u>		****		
Full equipment description					
s equipment self-manufactured?	Yes ☐ No ☐	Yes No No	Yes∏ N	 о П	
Acquisition date		- I I I			
Current commercial list price new	, , , , , , , , , , , , , , , , , , , ,	-			
Has this lease ever been purchased,	Yes □ No □	Yes ☐ No ☐	Yes N		-
assumed or assigned? If yes, specify from whom		100	100 11		
Date of such purchase, etc.					
If original asset cost was changed by	·	· · · · · · · · · · · · · · · · · · ·			
this transaction, give details.					
Type of lease	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital ☐Conditional Sale	☐Operating ☐Capital ☐]Condition	nal Sale
Lease Term – Begin and end dates					
Monthly contract rent					
Monthly maintenance costs if included in monthly payment above					
Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes Lessor Lessee	Yes Lessor Lessee	Yes ☐ Lessor ☐	Less	ee 🗌

List or Account#:				Assessment d	ate October 1, 2024
Owner's Name:				Required return date	November 1, 2024
基本主要的基本。					
property not owned by herein prescribed, sha possession and must	y you but in you all result in the be reported inc	 Pursuant to Connecticut General Sta ir possession as of the assessment da presumption of ownership and subsequeludes (but is not limited to) dumpsters. 	te must be included on this form. F uent tax liability plus penalties. Pro gas/propane tanks, vending mach	failure to declare, in the for operty you do not lease tha	m and manner as it may be in your
Yes No Did you d	tispose of any l r a description	eased items that were in your possess of the property and the date of disposit	ion on October 1, 2023? If ition in the space to the right.		
Did you a	equire any of t ficate previous	he leased items that were in your possitessor, item(s) and date(s) acquired in	ession on October 1, 2023? the space to the right.		
ls the cos		equipment listed below declared anywl		es, note year in the 'Year Ir	ncluded' row and list
		Lease #1	Lease #2	L	ease #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	S □ No □
Lease Term – Beginning/End					
Monthly rent					
Acquisition Cost					
Year Included	· en o vita povincia ostale 40				
Disposal, sale or trans of Disposed Assets Re complete this declarat	efer of property eport And Reco ion. You must BUSINESS Fo	FER OF PROPERTY REPORT — If you disposed of, sold or transferred prociliation Of Fixed Assets on page 6, however, return to the Assessor this duno in this return. DO NOT INCLUDE COLUMN INCLUDE TO LISTING OF DISPOSED ASS	If you no longer own the business i leclaration along with the complete DISPOSALS IN TAXABLE PROPE	noted on the cover sheet y AFFIDAVIT OF BUSINESS CERTY REPORTING SECTION	ou do not need to CLOSING OR MOVE OF
Removal Date	Code #	Description of		Acquisition Date	Acquisition Cost
			· · · · · · · · · · · · · · · · · · ·		
Pursuar	nt to CGS 12-	81(79) – Listing of assets purchase	ed prior to 10/1/14 with an origi	nal value less than or eq	ual to \$250
		Description of Item		Acquired Date	Acquisition Cost
			· · · · · · · · · · · · · · · · · · ·		
	Color out that is to				
TAXABLE PROPER	TY INFORMA	TION			
1) All data reported	d should be:	ncluding any additional charges for		d on an assessment year October 2 and Decembe	

- 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.
- Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- year. (i.e. acquisition made October 30, 2023 are reported on the following year's Declaration).

 Computerized fillings are acceptable as long as all information is
- 3) reported in prescribed format.
- Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

10-1-23

10-1-22

10-1-21

10-1-20

10-1-19

10-1-18

Prior Yrs

Total

90%

80%

70%

60%

50%

40%

30%

Total

90%

80%

70%

60%

50%

40%

30%

Total

10-1-23 10-1-22

10-1-21

10-1-20

10-1-19

10-1-18

Prior Yrs

Total

#17

#18

	Account#:		·					ent date October 1, 202
Owner's							· · · · · · · · · · · · · · · · · · ·	_date November 1, 202
	chanics Tools	i		# 20 – Ele	ectronic data processin	g equipn	nent	
Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	in	accordance with Se	ction 16	8 IRS Codes	
10-1-24	S (ransportation	95%		1	Compute	rs Only		
10-1-23		90%		Year	Original cost, installation	%		1
10-1-22		80%		Ending	& transportation	Good	Depreciated Value	
10-1-21	<u> </u>	70%		10-1-24		95%	· · · · · · · · · · · · · · · · · · ·	1
10-1-20		60%		10-1-23		80%		
10-1-19		50%		10-1-22		60%		
<u>10-1-18</u>		40%		10-1-21		40%		<u> </u>
Prior Yrs		30%		Prior Yrs		20%		#19
_Total		Total		Total		Total		#20
			uipment not techno- coded #21c property	advanced	ecommunication compa	ied #21c		
Ending	& transportation	Good	Depreciated Value	Year Ending	Original cost, installation & transportation	% Good	Depreciated Value	
10-1-24	······································	95%		10-1-24		95%		1
10-1-23		90%		10-1-23		80%		1
10-1-22		80%		10-1-22		60%		1
10-1-21		70%		10-1-21		40%]
10-1-20		60%		Prior Yrs		20%]
10-1-19		50%		Total	,	Total		<u> </u>
10-1-18		40%		_				
Prior Yrs		30%						
Total		Total			21a and 21b	Total		#21
#22 – Cal	ples, conduits, pipes,	1	Renewables, etc.	# 23 - Ex	pensed Supplies			
Year	Original cost, installation	_%	Depreciated Value		age is the total amount			
Ending	& transportation	Good			, 2023 divided by the n	umber o	f months in business	
10-1-24		 -		 	ober 1. 2023.			
10-1-23				Year Ending	Total Expended	# of	Average Monthly	
10-1-22 10-1-21				9-30-24		Months		-
10-1-21		<u> </u>		9-30-24		<u>!</u>		4
10-1-19		 -		1.				
10-1-18		1		1				
Prior Yrs				1	•			
Total		Total		1				#22
Check	here if a FERC or PL	JRA regi	ulated utility	7				#23
#24a – O	ther Goods - including		old improvements	#24b R	ental Entertainment Me	dium		
Year	Original cost, installation	%	Depreciated Value	Year	Original cost, installation	%	Depreciated Value	
Ending 10.4	& transportation	Good		Ending	& transportation	Good	Sop. Solutod Yulub	
10-1-24		95%		10-1-24		95%		
10-1-23		90%		10-1-23		80%	<u> </u>	
10-1-22 10-1-21	·	70%		10-1-22		60%		-
10-1-21		60%		<u>10-1-21.</u> Prìor Yrs		40%		4 1
10-1-20		50%		Total		20% Total	<u>.</u>	-
10-1-18		40%		rotal	# of video tapes) i Utal	# of DVD movies	+ 1
Prior Yrs		30%			# of music CD's		# of video games	
Total		Total			24a and 24b	Total	: 1.000 gaines	#24
	Assets disposed	of since	RECONCILIATIO d last October 1, 2023* e last October 1, 2023* e last October 1, 2023	ON OF FIXED	Assets	_		
As	sets originally valued	≤ \$250	& over 10 years old **			_		
	Assets decla	ared this	year October 1, 2024			_		
	Amount of	expense	ed equipment last year					
			anitalization Threshold			_		1

*Complete Detailed Listing of Disposed Assets -page 4

** Assets Orig Value ≤ \$250 - page 4

2024 DECLARATION OF PERSONAL PROPERTY – SUMMARY SHEET Commercial and financial information is not open to public inspection.

	Da	Assessment of a		October 1, 2024
ist or Account#:		of Personal Prope		
Owner's Name:	s Declaration (and de	elivered or postm	arked	ust be signed, bv
DBA:		ay, November 1,	2024 1	0
Mailing address:		Waterbury Ass 235 Grand St	reet	
City/State/Zip:	Wa	aterbury, CT 06		
Location (street & number)				Assessor's Use Only
But the second of the second o		Net Depreciated		*.
Property Code and Description		Value pages 5 & 6	Code	ASSESSMENTS
#9 - Motor Vehicles UNREGISTERED motor vehicles (e.g. motor homes, tent or truck campers, travel trailer utility trailers, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Cor registered in another state. Snowmobiles, ATV's, or residential utility trailers used exclusively for personal use a reported, CGS 12-81 (82) eff. 10.1.2024	necticut but		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, p. Include air and water pollution control equipment.	atterns, etc.).		#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.	ll be applied, if you		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherman (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.	in the business		#12	
#13 -Manufacturing machinery & equipment Manufacturing machinery and equipment used in manufacturing research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrifactory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)	acturing; used in lat machinery or		#13	
#14 Mobile Manufactured Homes if not currently assessed as real estate	.,		#14	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, n and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewritt copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines,	ers, calculators, postage meters.		#16	
cash registers, moveable air conditioners, partitions, shetving display racks, refrigerators, freezers, kitchen equi #17 - Farm Machinery Farm machinery (e.g., tractors, harrows, brush hogs, hay bines, hay rakes, balers, collers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquacult	orn choppers,		#17	
etc.), used in the operation of a farm, #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	
#20 - Electronic Data Processing Equipment Electronic data processing equipment (e.g., computers, computer equipment, and any computer-based equipment acting as a computer as defined under Section 168 (1986, etc.). Bundled software is taxable and must be included.	printers, peripheral of the IRS Code of		#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cable antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor, #21b controllers, control frames, relays switching and processing equipment or other equipment deemed technologic the Assessor.	includes		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground turbines, Class I Renewables, Cylinder and other Tanks of gas. heating, or energy producing companies, water and water power companies. include items annexed to the ground (e.g., hydraulic car lifts, ganks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of stations).	oanies, telephone asoline holdina	•	#22	
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of b stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, me supplies and maintenance supplies, etc.).	ousiness (e.g., odical and dental		#23	
#24 - Other All Other Goods, Chattels and Effects Any other taxable personal property not previously medoes not appear to fit into any of the other categories. (e.g., video tapes, vending machines, pinball games, videoliboards, coffee makers, water coolers, leasehold improvements and construction in progress (CIP).	ntioned, or which leo games, signs.		#24	
Total Net Depreciated and Assessment – all codes #9 through #24	Subtotal :	>	1	
#25 - 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		
All of the following exemptions require a separate application and/or certificate to be filed with the			•	
G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption			1	
☐ I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annual	ally			
☐ J – Class I Renewable - Exemption Application M-44 required.			1	
J - Water Pollution or Air Pollution control equipment - Connecticut DEEP certificate re		сору	_	
U - Manufacturing Machinery & Equipment Claim Form - Exemption claim required ann	ually			
Assesse	or's Final Ass	sessment Total	>	

List or Account#:	
Owner's Name:	·

Assessment date October 1, 2024
Required return date November 1, 2024

personal property liable to taxation purpose of evading the laws relating	f my knowledge, remembrance, and l n; and that I have not conveyed or to g to the assessment and collection of PAGE TWO (2) FOR SIGNATURE REQU	all sections of this declaration have been belief; that it is a true statement of all my emporarily disposed of any estate for the taxes as per §12-49 C.G.S.
CORP	ORATE OFFICER	•
Owner Signature		Dated
	Signature/Title	
	Print or type name	
Witness of agent's swom statement	AGENT SIGNATURE MUST BE WITNE	SSED
Subscribed and sworn to before me Assessor or staff member.	. Town Clerk, Justice of the Peace. Notary or Commiss	Datedsioner of Superior Court
Assessor or staff member.		
· · · · · · · · · · · · · · · · · · ·		Check Off List:
Assessor or staff member.	tion to the Assessor's Office at:	Check Off List: Read instructions on page 2 Complete appropriate sections
Assessor or staff member. ect questions concerning declaratione (203)574-6821, (203)574-6826 Hand deliver declaration to:	tion to the Assessor's Office at: Fax (203)574-6992	Check Off List: Read instructions on page 2 Complete appropriate sections Complete exemption applications
Assessor or staff member. ect questions concerning declaratione (203)574-6821, (203)574-6826 Hand deliver declaration to: City of Waterbury	tion to the Assessor's Office at: Fax (203)574-6992 Mail declaration to: City of Waterbury	Check Off List: Read instructions on page 2 Complete appropriate sections
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Assessor or staff member. oct questions concerning declaratione (203)574-6821, (203)574-6826 Hand deliver declaration to: City of Waterbury City Hall - Assessor's Office 235 Grand Street Court Yard Level Waterbury, CT 06702	tion to the Assessor's Office at: Fax (203)574-6992 Mail declaration to: City of Waterbury City Hall - Assessor's Office 235 Grand Street Court Yard Level Waterbury, CT 06702	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
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