

WHO SHOULD FILE --

1. Owners of:
 - A. Unregistered motor vehicles
 - B. Mobile manufactured home not assessed as real estate
2. Businesses, occupations, farmers, and professionals
3. Lessors

NO LONGER IN BUSINESS OR BUSINESS NEVER STARTED --

Business termination or move or sale of business or property or business never started, you **MUST** fill in the box on the front cover page of the Declaration titled: "**AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY**" and submit with the appropriate documentation. If you do not fill out the affidavit, the Assessor **MUST** assume that you are still operating the business and still own, but have failed to declare, your taxable personal property.

BOTTOM LINE --

NEVER IGNORE a Declaration, even if you believe you received one in error. Treat it as you would any other tax return. Understand the final assessment on the Declaration **WILL** be the basis for a tax bill the following July. Still have questions? Call the Assessor's Office at 860-429-3311.



DEADLINE FOR FILING PERSONAL PROPERTY DECLARATION

Declarations must be filed or postmarked by November 1st of each year (or the Monday following if November 1st falls on a Saturday or Sunday) (CGS §12-42). Failure to file by the deadline will incur a mandatory 25% assessment penalty (CGS §12-41(d)).

The Assessor may grant a filing extension *for good cause* (CGS §12-42). If an extension is necessary, you must submit your request to the Assessor in writing by November 1st.

All Declarations and correspondence should be sent to:

**Assessor's Office
Town of Mansfield
4 South Eagleville Road
Storrs, CT 06268**

A Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53(b))

Declarations filed with "same as last year" are **INSUFFICIENT** and shall be considered an incomplete declaration and will incur a 25% assessment penalty. **FAILURE TO SIGN** the declaration will also incur a 25% assessment penalty.

**Assessor's Office
Town of Mansfield
4 So. Eagleville Rd.
Storrs-Mansfield 06268-2574**

**Phone: 860-429-3311
Fax: 860-429-7785
E-mail: Assessor@MansfieldCT.org**

Personal Property Frequently Asked Questions



TOWN OF MANSFIELD
Assessor's Office

Tel: 860-429-3311



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, computer equipment and non-registered motor vehicles.

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

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

Who must file a personal property declaration?

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

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.

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 mails a declaration by October 15th to all known owners of taxable personal property. If you do not receive a declaration form in the mail, one can be obtained online: www.mansfieldct.gov.

Can I file my declaration online?

Yes. Previously registered accounts may file online. Link to Personal property portal, found on Assessor page of the town website under "[Personal Property](#)", will be active October 1st thru November 1st. Access code will be printed inside mailed declaration forms.

When are personal property declarations due to be filed?

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

How does the assessor know if my declaration is accurate?

Connecticut law authorizes the assessor, or 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?

You should register your business with the Town Clerk and the Assessor. However, Personal Property Declarations Forms do not need to be filed until the following Grand List year.

I received a declaration, but I moved/sold or closed my business. Do I still need to file?

Yes. Complete "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 must assume, by law, 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 exemptions programs available to owners of Personal property?

Yes. Certain exemptions may be available for qualifying owners of newly acquired and installed, manufacturing equipment, mechanics tools, farming equipment and pollution control equipment. Contact the Assessor's Office for further details on eligibility criteria and applications.

Can I appeal my assessment?

Yes. You have the right to appeal your assessment to the Board of Assessment Appeals. A written appeal petition must be submitted to them by February 20th (unless Grand List extension).

Please contact the Assessor's Office for additional information and guidance:

EMAIL—Assessor@MansfieldCT.org
WEBSITE—www.mansfieldct.gov
PHONE—860-429-3311

