

Board of Selectmen
Special Meeting

February 14, 2017
1:00 P.M. Town Hall

Present: Bruce Adams, Mike VanValkenburg and Jeff Parkin.

Also present: Darlene Brady, Patty Braislin, Barbara Herbst, Lesly Ferris, Rick Osborne and Leah Pullaro.

Mr. Adams called the meeting to order at 1:03 p.m.

Mr. Adams stated that there is only one item on the agenda: Proposed 2017/2018 Operating Budget.

Highway Department:

Rick Osborne provided the following information on the two areas of the highway budget that reflect increases:

- Line 423 040-612 Sweeping currently \$15,000 proposed \$28,000
 - The increase is due to a change in the billing of the sweeper from hourly to \$700 per day
 - Additional sweeping used more sand this year due to ice storms this year
- Line 393 thru 398 040-101 thru 040-999 Compensation currently \$627,012 proposed \$729,782
 - Increase part-time position to full-time
 - Per union contract 2.5% salary increase plus 8% pension increase
 - An additional full-time employee would help complete projects more timely

Telephone Stipend:

The administrative assistant, the highway foreman and the Park and Recreation director requested an increase of their cell phone stipend from \$25 per month to \$50 per month. Mrs. Ferris stated that the stipend has not been increased in four years. The phones are used primarily as follows:

Park and Rec – after school program for parents
Admin. Assist. – Community House renters
Highway Department – State Police

Park and Rec:

Lesly Ferris provided the following information on the two areas of the Park and Rec budget that reflect changes:

- Line 484 023-419 Park Maintenance currently \$12,000 proposed \$16,000
 - Increased to reflect historical information
 - Line has gone over the budgeted amount in the past several years
- Line 485 023-422 Fee Programs currently \$17,000 proposed \$13,000
 - Decreased to reflect historical information

Town Clerk:

Darlene Brady stated that the Town Clerk's office brought in \$80,000 in revenue last year.

- Line 201 022-102 Assistant currently \$16,194 proposed \$15,708
 - Linda Hall will not be returning
 - Desire Ball was hired at a lower hourly rate of pay

RECEIVED FOR RECORD
KENNETH TOWN CLERK

2017 FEB 16 A 9:32

BY  TOWN CLERK

Town Hall:

Joyce Kearns provided information on the following line item:

- Line 300 030-301 Computers Services currently \$16,000 proposed \$24,000
 - Yucatech \$12,500
 - Website \$3,500
 - Four new workstations \$8,000

Tax Assessor:

Patty Braislin provided information on the following line item:

- Line 129 016-104 Assistant Assessor #2 currently \$19,378 proposed \$23,120
 - Requested an additional \$3.38 in addition to the 3%
 - To bring both assistants up to same rate per hour of \$24.70
 - Both equally qualified, equal responsibilities
 - Additional written report attached

Social Services:

Leah Pullaro provided information on the following line item:

- Line 438 029-101 Salary currently \$39,508 proposed \$42,898
 - Salary survey for social service position is very difficult, very different hats
 - Sherman is the closest to Kent
 - Sherman current rate \$29.18; Kent current rate \$27.61
 - Social Services responsibilities are increasing due to State budget cuts
 - On-call position
 - Food Bank responsibilities have increased due to volume
 - Senior Center activities and hours should be increased

Treasurer:

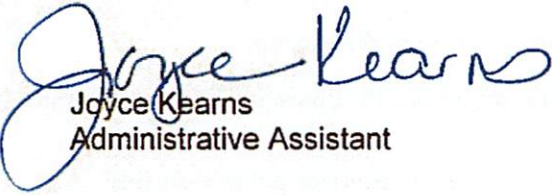
Barbara Herbst provided information on the following line item:

- Line 111 015-101 Salary currently \$26,911 proposed \$30,218
 - Last year request an increase of \$5,000 to bring compensation in line with industry standards, level of expertise and experience and job performance as evidenced by audit results
 - Two additional responsibilities added: Uniform chart of accounts and Single State Audit

Mr. Parkin expressed his concerns about the effect of the State budget on the Town budget. Mr. Adams stated that he does not understand how the State is going to pass the debt of the Retired Teachers Union onto the towns. Mrs. Kearns asked if the Board was going to finish the salary survey and put a policy in place to set salaries on positions and not people. Mr. Adams stated that increases were based on the COG survey.

The board agreed to meet with the grant recipients that request more than \$10,000 at the next meeting.

Mr. VanValkenburg made a motion to adjourn the meeting at 3:00 p.m. Mr. Adams seconded the motion and the motion carried.


Joyce Kearns
Administrative Assistant

*These are draft minutes and the Board of Selectmen at the subsequent meeting may make corrections.
Please refer to subsequent meeting minutes for possible corrections and approval of these minutes.*

Reports to State: 23: 13 yearly- 10 monthly—Three of these reports result in funds back to the Town.

Annual Filings with Assessor's Office: Approx 100 – covering different functions Elderly Home owners, income veterans, disabled, blind, newly exempt properties must file for exempt status. These filings require processing and tracking from year to year. There are differing statutory filing dates and criteria for each. In addition every 4th year certain tax exempt properties have to refile to continue their exempt status.

Personal Property Annual filings: 400 see attached required form, the statutes that cover personal property are complex.

Prepare Annual Tax Bills: Provide and maintain the proper data to create approx. 5500 tax bills annually. This is ownership, title, acct allocation when property is split, and mailing addresses.

Building permits: Approx 500 need to be reviewed and processed for tracking in our system this is a different process than annual field inspections on site.

Building permit on-site inspections: Approx 250 annually then results must be processed for proper valuation for the annual Grand List filing.

PA 490: Farm Land comprises 1280.42 ac on 99 parcels, Forest Land 10,547.02 ac on 233 parcels., and Open Space 970.49ac on 76 parcels, 408 accts comprising 12797ac. There are changes and required filings on many of these parcels annually. Review of 490 parcels is ongoing as time allows.

PA 490 Penalties: The Assessor's Office has collected over \$620,200 in penalties since the 97-98fy. An additional \$9,000

Photo updates: Ongoing process as time allows saves on revaluation cost also.

Cert of Change: Approx 270 accounts impacted annually, generally motor vehicles

Report Requests: Estimate 30 for local orgs. Town, State departments, Regional orgs., and preservation types groups.

Real Estate Transactions: 150 to 200 estimate deeds filed with Town Clerk must be processed through our office for billing, exemptions, assessment classifications, etc.

Board of Assessment Appeals: Can range from one appeal to 120 The Assessor's office supplies the information to the Board.

Motor Vehicles: 3600 approx from DMV need processing. Pricing, list review for those that need to be sent to other towns, exempt ones, apply exemptions that qualify etc.

Pre Revaluation Year: 100 Mail I&E forms to commercial property owners two years prior.

120-150 Mail sales verification forms two years prior

Annual Change Notices: Est. 550 were mailed for current grand List

Annual Survey review for account and tax map changes: This is a process that can affect many parcels or accounts. One survey can impact five or just one account. Prepare for tax map updating needs to be done carefully also.

The above functions are not done by an outside company or by pushing a button on the computer. They are done by the personnel in the Assessor's Office. There is no one else to process the information that comes from many sources to an Assessor's Office. Much of our work is also determined on the accuracy of information provided by others. In addition these things do not even address Office coverage for public access or general questions. I have attached general info and back ground for education classes that give a good idea of specialized skills that are required for employment in an Assessor's Office. Most if not all ads for help in an assessor's office require courses specific to the assessment function.

Inspection process: The implementation of the revaluation inspection process has been ongoing for over two years and will result in a large savings for the 2018 revaluation. The public has been very pleased and clearly understands the benefits of doing this process locally. The extra work meshes with other assessment functions and requires knowledgeable personnel. This is a large undertaking for a part-time office and has been worked in with the annual assessment cycle work load. Jim, Jen and I have worked well together to make this work and the taxpayers will benefit.

So far there has been a 70% return rate. All but a small number have been reviewed and processed through our system. Of the 1500 improved parcels we started with we have approx. 400 to follow up on this year. Any questions regarding this process please contact me. Revaluations are very detailed and regulated doing this in-house has advantages beyond the cost savings.

Currently the Assessor's Office maintains a tax base that is worth close to a billion dollars and generates in excess of \$10,000,000 in tax revenue. There needs to be an understanding that the assessment function requires a level of training that is specific to the assessment function and has an impact on all taxpayers. I have included an overview of the background and course material that applies to the education of those who administer the assessment process in the State.

Patricia S. Bralslin, Assessor.

CCMA Course 1A – Assessment Administration

This course is intended for newly-elected assessors, new staff members and others interested in earning the CCMA designation. Along with CCMA 1B, this is an appropriate course for first-time attendees.

Content: Introduction to state statutes, Transfer of title, Maintenance of assessment records, Exemptions and exempt properties, Assessment calendar, Common interest ownership.

Prerequisites: None

CCMA Course 1B – Assessment Valuation

This course is intended for newly-elected assessors, new staff members and others interested in earning the CCMA designation. Along with CCMA 1A, this is an appropriate course for first-time attendees.

Content: Concept of value, 490 valuation (farm, forest and open space), Revaluation, Sales ratio and grand list codes, Motor vehicle assessment administration, Personal property assessment administration, Miscellaneous valuation problems.

Prerequisites: None

CCMA Course 2A – Introduction to Appraisal Principles

Content: The appraisal process, Legal concepts and theory of value, Land valuation, cost approach to value, Measuring and listing.

Prerequisites: CCMA 1A and CCMA 1B

CCMA Course 2B – Application of Valuation Techniques

This course is open to attendees who have completed the prerequisites below, and to others on a space-available basis.

Content: Mathematics and statistics, Cost schedules, Revaluation concepts, Commercial valuation, Sales Comparison approach to value.

Prerequisites, CCMA 1A, 1B, and 2A

CCMA Course 3 – Income approach to Value

Content: Income capitalization, Capitalization and discount rate development, Mortgage equity and band of investment, Use of the HP-12C financial calculator, Residual techniques, Discounted cash flow analysis, Financial functions

Prerequisites: CCMA 1A, 1B, 2A, and 2B

CCMA Course 4 – Revaluation Course

Content: Requests for proposals and contracts, Public and media relations, Statutory framework, Preliminary valuation review, Ratio studies, Mass appraisal techniques.

Prerequisites: CCMA 1A, 1B, 2A and 2B

AAT COMMITTEE MODULE I – III

Module I – INTRODUCTION TO THE VALUATION PROCESS

Module II – VALUATION

Module III – INCOME APPROACH TO VALUE

Administrative Assessment Technician Designation, AAT

The Education Committee of the C.A.A.O., in 1996 established the designation of Administrative Assessment Technician (A.A.T.) to encourage and recognize educational accomplishment and to enhance professionalism among assessment staff and technicians.

A.A.T. Requirements

C.C.M.A. Class 1-A

C.C.M.A. Class 1-B

A.A.T. Module I or C.C.M.A. Class 2-A

A.A.T. Module II or C.C.M.A. Class 2-B

A.A.T. Module III or C.C.M.A. Class 3

Three (3) years of experience in an assessing office

Successful completion of a comprehensive examination

Continued membership in the C.A.A.O.

Each C.C.M.A. class is 30 hours. Each A.A.T. Module is 6 hours.

Since the Connecticut Association of Assessing Officers is the sponsor of this designation, the title is exclusively reserved for C.A.A.O. members. For qualifying former members of the C.A.A.O. the A.A.T. designation may be requested if membership is reestablished.

The benefits of an A.A.T. designation.

- The educational requirements of the A.A.T. enable you to gain knowledge and experience in the assessment field.
- Receiving the A.A.T. moves you ahead as a professional in the assessment field.
- The A.A.T. verifies that you have demonstrated your abilities in the complicated fields of Connecticut assessment law and general appraisal principles.
- The A.A.T. can give you increased confidence and professional credibility.
- The A.A.T. enhances your professional credentials.
- You receive recognition for the specialized knowledge that you have acquired.

With the advent of more complex laws and state-mandated programs, the need for skilled assessors who could perform their jobs with knowledge and integrity became more acute. The Meskill Commission's 1972 Report on Tax Reform recommended the establishment of a state certification program for assessors. This was the impetus for the 1974 legislation that created the Certified Connecticut Municipal Assessor (CCMA) Committee.

In accordance with §12-40a, the Secretary of the Office of Policy and Management (OPM) appoints the seven members of the Certified Connecticut Municipal Assessor Committee (CCMA Committee). This committee is charged with establishing programs and procedures for the training, examination, certification and recertification of assessors and making recommendations to the OPM Secretary concerning the certification of individuals.

The initial members of the CCMA Committee (Walter Birck, one of the earliest proponents of a state-sponsored certification program, Richard Prendergast, Robert Kemp, Joseph Cullen, John Killeen, and Edward Clifford) approved the first formal guidelines regarding the training, examination and certification of assessors. Based on the committee's recommendations, the 35 assessors who then held the CCA designation received their Certified Connecticut Municipal Assessor (CCMA) designations on October 23, 1974. By the end of that year, an additional 61 assessing officers had received the CCMA designation.

Awareness of the proficiency assessors must possess has increased since the first designations were awarded, as has the complexity of the assessment function. The certification program continues to be voluntary, however, a new State Statute makes it mandatory that the annual Grand List be signed by a certified assessor and many towns have made receipt of a state designation a condition of employment. And while the number of elected three-member boards of assessors has declined, many board members have become certified. There are currently approximately 350 persons who have received their designations and all but a handful of towns have state certified assessors on staff. This is a clear indication of the success of the certification process and the esteem with which assessor designations are viewed.

There have been several revisions to the certification program since its inception. Additional course requirements became part of the certification criteria in 1987. Two years later, these criteria were formally adopted as Regulations of Connecticut State Agencies. Recertification requirements were added in 1997, at which time the current two levels of certification were established. As of August 15, 2016, the Revaluation Course gained final approval and is now required as a prerequisite to obtain both a CCMA I or CCMA II designation starting with exams taken after January 1, 2018. There is no waiver for this course. During each of these revisions, there has been one constant: the underlying principles of education and experience as a prerequisite for certification have remained unchanged.

The two levels of state certification currently that currently exist for assessors are CCMA I and CCMA II, with the difference between the two hinging on their varying education and experience requirements. Comprehensive examinations for both levels of certification are conducted annually. Certifications are valid for a five-year period and persons wishing to maintain their certifications must successfully complete 50 hours of approved courses or workshops during that five-year period. The CCMA Committee determines which courses and workshops can be used to fulfill this requirement.

CAAO issues the Administrative Assessment Technician (AAT) designation to persons involved in the assessment field who either do not wish to become state certified, or have yet to achieve the necessary education and experience requirements. CAAO's Education Committee develops the guidelines for the AAT designation, which is issued following a person's successful completion of required courses and examinations. The designation remains valid while a recipient is a CAAO member.

While not a state certification, the AAT designation evidences the professionalism of those who have satisfied the prerequisites for its achievement.

Given the accomplishments of the certification program and Connecticut's historical emphasis on the education of assessors, it can be assumed that the state's assessment officials will continue to meet future challenges with the same enthusiasm and competency they have exhibited in the past.

**KENT 490 PENALTY LAND
CONVEYANCE COLLECTED**

FY Year	Amount Collected	
1997-1998	\$20,562.29	
1998-1999	\$9,271.56	
1999-2000	\$93,421.87	
2000-2001	\$2,400.00	
2001-2002	\$44,600.00	
2002-2003	\$12,000.00	
2003-2004	\$51,351.00	
2004-2005	\$17,997.00	
2005-2006	\$136,946.00	
2006-2007	\$0.00	
2007-2008	\$130,915.00	
2008-2009	\$0.00	
2009-2010	\$1,642.16	
2010-2011	\$49,189.00	Includes Yield Tax
2011-2012	\$1,839.76	
2012-2013	\$48,000.00	

Total \$620,135.64

+90 - Mackay.

2016 Connecticut 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 are still operating the business and still own 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

With regards to said business or property I do so certify that on _____ Said business or property was (indicate which one by circling):
Date

SOLD TO:

Name

Address

Moved TO:

City/Town 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 – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) no later than:

Tuesday, November 1, 2016

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 --

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 Personal Property Declaration must be filed annually on or before November 1 (or the Monday following if November 1 falls on Saturday or Sunday) (CGS §12-42).
2. A Personal Property Declaration 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. Manufacturing machinery and equipment or biotechnology machinery and equipment eligible for exemption under CGS 12-81 (72) & (76) were previously declared under Codes 13 & 15. Those items are declared under Code 13 for all years.

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 C.G.S. 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. 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.
3. The extension to file the Personal Property Declaration, 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* (CGS §12-42 & 12-81K). If a request for an extension is needed, you need to contact the Assessor in writing by the required filing date [See 1. under Filing Requirements].

Audit --

The Assessor is authorized to audit declarations, within 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 2014, you bought a desk for \$300 and a chair for \$80. In October 2014 you buy a display rack for \$400. You have a filing cabinet you bought 10 years ago for \$100 that is being used in your business. A friend gave you a used bookcase, in February 2016, which you believe, is worth \$50.

See the table to the right for the answer.

#16 - Furniture, fixtures and equipment			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16	50	95%	48
10-1-15	400	80%	360
10-1-14	380	80%	304
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs	100	30%	30
Total	830	Total	742

**Assessor's
Use Only**

#16 |

2016 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection

List or Account #: _____
 Owner's Name: _____
 DBA: _____
 Location (street & number) _____

Assessment date October 1, 2016
 Required return date November 1, 2016

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 -

2. Location of accounting records -

Name _____
 Address _____
 City/State/Zip _____
 Phone / Fax () / () _____
 E-mail _____

3. Description of Business _____

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

5. Date your business began in this town? _____

6. How many square feet does your firm occupy at your location(s) in this town? _____ 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 _____

9. In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost, and location(s).

	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>

10. Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address.

	<input type="checkbox"/>	<input type="checkbox"/>
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11. Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete Lessor's Listing Report (below)

	<input type="checkbox"/>	<input type="checkbox"/>
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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)

	<input type="checkbox"/>	<input type="checkbox"/>
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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 as long as 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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, specify from whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional 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 <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

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

Assessment date October 1, 2016
Required return date November 1, 2016

LESSEE'S LISTING REPORT

Pursuant to Connecticut General Statutes §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, 2015? 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, 2015? 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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
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 8. 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 TAXABLE PROPERTY REPORTING SECTION.

DETAILED LISTING OF DISPOSED ASSETS COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

TAXABLE PROPERTY INFORMATION

- All data reported should be:
 - 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.
 - Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- 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, 2015 is reported in the year ending October 1, 2016).
- Computerized filings are acceptable as long as all information is reported in prescribed format.
- 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:

Assessment date October 1, 2016
Required return date November 1, 2016

#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			
Value			

#11 – Horses and Ponies

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

#13 – Manufacturing machinery & equipment eligible under CGS 12-81(76) for exemption - must complete exempt claim.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#16 - Furniture, fixtures and equipment

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#17 – Farm Machinery

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#10 – Manufacturing machinery & equipment not eligible under CGS 12-81 (76) for exemption

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#12 – Commercial Fishing Apparatus

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
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			

#18 – Farm Tools

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		90%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

Assessor's
Use Only

#9

#10

#11

#12

#13

#14

#16

#17

#18

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

Assessment date October 1, 2016
 Required return date November 1, 2016

#19 – Mechanics Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#20 – Electronic data processing equipment			
In accordance with Section 168 IRS Codes			
Computers Only			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		40%	
Prior Yrs		20%	
Total		Total	

#19 | _____
 #20 | _____

#21a Telecommunication company equipment not technologically advanced –include previously coded #21c property with #21a			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#21b Telecommunication company equipment technologically advanced –include previously coded #21d property with #21b			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		40%	
Prior Yrs		20%	
Total		Total	

21a and 21b Total

#21 | _____

#22 – Cables, conduits, pipes, etc			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16			
10-1-15			
10-1-14			
10-1-13			
10-1-12			
10-1-11			
10-1-10			
Prior Yrs			
Total		Total	

Check here if a DPUC regulated utility ☐

#23 - Expensed Supplies			
The average is the total amount expended on supplies since October 1, 2015 divided by the number of months in business since October 1, 2015.			
Year Ending	Total Expended	# of Months	Average Monthly
10-1-16			

#22 | _____
 #23 | _____

#24a – Other Goods - including leasehold improvements			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		80%	
10-1-13		70%	
10-1-12		60%	
10-1-11		50%	
10-1-10		40%	
Prior Yrs		30%	
Total		Total	

#24b – Rental Entertainment Medium			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-16		95%	
10-1-15		80%	
10-1-14		60%	
10-1-13		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

*Complete Detailed Listing of Disposed Assets –page 4

Assets declared 10/1/15 _____
 • Assets disposed since 10/1/15 _____
 Assets added since 10/1/15 _____
 Assets declared 10/1/16 _____
 Expensed equipment last year _____
 Capitalization Threshold _____

2016 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

Assessment date October 1, 2016
Required return date November 1, 2016

List or Account#: _____
Owner's Name: _____
DBA: _____
Mailing address: _____
City/State/Zip: _____

This Personal Property Declaration must be signed
and delivered or postmarked by
Tuesday, November 1, 2016 to
Assessor of Town
where property is located

Location (street & number) _____

Property Code and Description

Property Code and Description	Net Depreciated Value pages 5 & 6	ASSESSOR'S USE ONLY	
		Code	ASSESSMENTS
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.		#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 his 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 12-91 (78). (Formerly property Codes 13 & 15)		#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, 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, bush 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	
#20 - Electronic Data Processing Equipment Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.		#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21b includes controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced by the Assessor.		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground mains, wires, turbines, etc., 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 - Expensed Supplies 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 - Other 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)		#24	
Total Assessment – all codes #9 through #24	Subtotal >		
#25 – Penalty for failure to file as required by statute – 25% of assessment		#25	
Exemption - Check box adjacent to the exemption you are claiming: <input type="checkbox"/> I – Mechanic's Tools - \$500 value <input type="checkbox"/> M – Commercial Fishing Apparatus - \$500 value <input type="checkbox"/> I – Farming Tools - \$500 value <input type="checkbox"/> I – Horses/ponies \$1000 assessment per animal All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date <input type="checkbox"/> J – Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy <input type="checkbox"/> I – Farm Machinery \$100,000 assessment - Exemption application M-28 required annually <input type="checkbox"/> G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually <input type="checkbox"/> U – Manufacturing Machinery & Equipment - Exemption claim required annually			
Total Net Assessment	Assessor's Final Assessment Total >		

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

Assessment date October 1, 2016
Required return date November 1, 2016

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 Connecticut General Statutes §12-49.

SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS.

CHECK ONE ☐ OWNER ☐ PARTNER
☐ CORPORATE OFFICER ☐ MEMBER

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 §12-50 C.G.S.

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 _____

Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

Direct questions concerning declaration to the Assessor's Office
where property is located.

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 1, 2016

Notes: _____

This Personal Property Declaration must be signed above and delivered to the Assessor or postmarked
(as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Tuesday, November 1, 2016
- a 25% Penalty required for failure to file as required.

STATE OF CONNECTICUT
2016 GRAND LIST OF TAXABLE PROPERTY FOR
TOWN OF KENT
02/13/2017

PAGE: 1

M-13 REPORT

TYPE OF ACCOUNTS	YEAR	# OF ACCTS	GROSS ASSESSMENT	BAA ADJUSTMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	2016	1942	553,814,635	0	494,340	553,320,295
REAL ESTATE ELD H.O	2016	31	5,310,000	0	57,000	5,253,000
REAL ESTATE EXEMPT	2016	209	126,418,300	0	126,418,300	0
REAL ESTATE TOTALS	2016	2182	685,542,935	0	126,969,640	558,573,295
PERSONAL	2016	358	17,617,621	0	1,520,234	16,097,387
MOTOR VEHICLE	2016	3129	26,347,235	0	147,700	26,199,535
FINAL TOTAL	2016	5669	729,507,791	0	128,637,574	600,870,217

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	553,320,295
MOTOR VEHICLE NET	26,199,535
PERSONAL PROPERTY NET	16,097,387
ELDERLY HOME OWNERS NET	5,253,000
TOTAL NET ASSESSMENT	600,870,217

CODE #	OF ACCTS	DESCRIPTION OF CLASSIFICATION	GROSS ASSESSMENT
100	1,395	RESIDENTIAL	473,847,600
200	99	COMMERCIAL	36,163,435
400	1	PUBLIC UTILITY	2,374,200
500	451	VACANT LAND	41,978,100
600	336	USE ASSESSMENT	4,534,500
800	1	APARTMENTS	226,800
	2,283	GRAND TOTAL	559,124,635

CODE	# OF ACCTS	DESCRIPTION OF CLASSIFICATION	GROSS ASSESSMENT
01	2084	PASSENGER	19,665,735
02	72	COMMERCIAL	862,080
03	422	COMBINATION	4,429,170
04	16	FARM	114,180
08	535	ALL OTHER REGISTERED MV	1,276,070
	3129	GRAND TOTAL	26,347,235

PART III - PERSONAL PROPERTY 2016 GRAND LIST OF TAXABLE PROPERTY FOR TOWN OF KENT

PAGE: 4

CODE	# OF ACCTS	DESCRIPTION OF CLASSIFICATION	GROSS ASSESSMENT
09	9	NON REG VEHICLE	99,497
10	2	INDUSTRIAL M&E.	247,750
11	2	HORSES/PONIES..	37,110
13	1	MAN. M & E.....	250,030
16	200	FURN/FIX/EQP...	3,614,905
17	14	FARM MACH.....	302,720
18	7	FARM TOOLS.....	6,330
19	24	MECHANICS TOOLS	161,050
20	136	EDP EQUIPMENT..	394,120
21	5	TLLECOM	425,010
22	6	CABLES/COND/ETC	9,173,250
23	100	SUPPLIES.....	26,250
24	164	MISC TAX PROP..	2,340,359
25	126	25% PENALTY....	539,240
	796	GRAND TOTAL	17,617,621

CODE EXEMPTION DESCRIPTION	NUMBER	REAL ESTATE	NUMBER	MOTOR VEHICLE	NUMBER	PERSONAL	TOTAL
A NON-REIMBURSED VETERANS	100	214,000	14	28,000			242,000
B REIMB ADDL VET / INCOME	10	40,000					40,000
C REIMB ADDL VET/NON INCOME	90	97,500	14	13,560			111,060
D DISABILITY - NON REIMB							
E 100% DISABLED - REIMB	7	7,000					7,000
F BLIND	1	3,000					3,000
G ECONOMIC & DEVELOPMENTAL							
H ENVIRONMENTAL & DEVELOPM					3	868,550	868,550
I FARM AND MECHANICS					15	261,550	261,550
J SOLAR ENERGY/POLLUT CNTRL					18	8,740	8,740
K PP/TAX EXEMPT INSTITUTION					5	131,364	131,364
L INDIVIDUALS							
M MISCELLANEOUS	1	189,840					189,840
N MANUFACTURERS & TRUCKS			1	106,140			106,140
O PHASE-IN RESIDENTIAL							
P PHASE-IN NON RESIDENTIAL							
Q RESIDENTIAL FIXED ASSMNT							
U S12-81(76) MANUFACTURING					1	250,030	250,030
GRAND TOTAL	209	551,340	29	147,700	42	1,520,234	2,219,274

NET VALUE

GROSS ASSESSMENT

TOTAL EXEMPTIONS

TOTAL PART 1: REAL PROPERTY (CODES 100 THRU 800)
 TOTAL PART 2: REG.MOTOR VEHICLE (CODES 01-04, 18)
 TOTAL PART 3: PERSONAL PROPERTY (CODE 9 THRU 25)
 TOTAL GROSS GRAND LIST VALUES

TOTAL PART 4: PROPERTY EXEMPTION (CODES A-R)

REAL ESTATE
 MOTOR VEHICLE
 PERSONAL PROPERTY

TOTAL PART 4:

TOTAL NET GRAND LIST VALUE

559,124,635
 26,347,235
 17,617,621
 603,089,491

551,340
 147,700
 1,520,234
 2,219,274

600,870,217

APPLICATION FOR TAX CREDITS
ELDERLY AND TOTALLY DISABLED HOMEOWNER
IMPORTANT: Read instructions available at Assessor's office
FILING PERIOD: FEBRUARY 1st through MAY 15th

00125500-00 (

1. NAME (Last) (First) (Middle Initial) YOUR BIRTH DATE (Mo, Day, Yr) YOUR SOC. SEC. #
_____/_____/____

2. SPOUSE'S NAME (Last) (First) (Middle Initial) SPOUSE'S BIRTH DATE (Mo, Day, Yr) SPOUSE'S SOC. SEC. #
_____/_____/____

3. MAILING ADDRESS (No. and Street) CITY OR TOWN (Don't Abbreviate) STATE ZIP CODE

4. PROPERTY ADDRESS (No. and Street) CITY OR TOWN (Don't Abbreviate) STATE ZIP CODE OTHER NAME ON PROPERTY
(Only if different from 3 above)

5. FILING STATUS - CHECK ONLY ONE:
☐ Civil Union ☐ Married ☐ Unmarried ☐ Surviving Spouse (Age 50 to 65) Proof Required

IF SPOUSE IS A RESIDENT OF A HEALTH CARE OR A NURSING HOME FACILITY IN CT AND ON TITLE XIX CURRENT PROOF REQUIRED CHECK HERE: ☐ IF APPLICANT IS TOTALLY DISABLED CURRENT PROOF REQUIRED CHECK HERE: ☐

6. DID OR WILL YOU FILE A FEDERAL TAX RETURN FOR THE GRAND LIST YEAR? ☐ YES (Attach Copy) ☐ NO

7. CT QUALIFYING INCOME RECEIVED DURING LAST CALENDAR YEAR:
A. GROSS INCOME - Includes Federal Gross income or its equivalent. Such as, but not limited to wages, lottery winnings, pensions, IRA withdrawals, interest, dividends, and net rental income (excluding depreciation). A. _____
B. NON-TAXABLE INTEREST - Example: Interest from Tax Exempt Government Bonds B. _____
C. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME - Add Medicare premiums (Attach SSA 1099) C. _____
D. ANY OTHER INCOME NOT REFLECTED IN THE ABOVE - Examples: Federal Supplemental Security Income, State of Connecticut public assistance payments, Veteran's Disability Pensions, and any other income not listed above. D. _____

EXPLAIN OTHER: _____ E. TOTAL Add lines 7A through 7D E. _____

8. APPLICANT'S/ AUTHORIZED AGENT'S AFFIDAVIT The applicant or authorized agent deposes that the above statements are true and complete and claims tax relief under provisions of the Connecticut General Statutes. The property for which tax relief is claimed, is the permanent residence/domicile of the applicant. He/she is not receiving State Elderly tax benefits under section 12-125b or section 12-170d, in any town. The penalty for making a false affidavit is the refund of all credits improperly taken and a fine of \$500.00 or imprisonment for one year, or both. Your signature signifies that this affidavit has been read and understood.

SIGNATURE OF APPLICANT OR AUTHORIZED AGENT Date signed (Mo, Day, Yr) APPLICANT'S OR AGENT'S PHONE NO. AGENT'S RELATIONSHIP
x _____/_____/____ () INCL. AREA CODE

STOP! DO NOT WRITE BELOW THIS LINE - FOR ASSESSOR'S USE ONLY

9. Date Application Received: ____/____/____ 10. Total percentage of property (in fee or in life use) owned by this applicant: %
PROPERTY'S GROSS ASMT: \$ APPLICANT'S GROSS ASMT: \$
Subtract Exemptions for: Blind - \$
Disabled - \$
* Based on Percentage of Ownership Veteran's - \$
Local Options - \$
Add'l Vets - \$
14. Allowable Table Percentage: %
15. Credit Maximum:
a. Line 13 or **13a x Line 14 \$
b. Table Ceiling x Line 10 \$
16. a. Lesser of Line 15a or 15b \$
b. Minimum Grant \$

11. Net Assessment (based on APPLICANT'S GROSS ASMT. minus total exemptions) (MUST agree with the continuation sheet) \$ 17. CREDIT AMOUNT Greater of 16a or 16b \$

12. Mill Rate: \$ 13. Amount of Property Tax: or **13a. Amount of Frozen Tax: \$ **NOTE: If local freeze program is offered by municipality you must enter frozen tax amount in Box 13a and Box 15a

ASSESSOR'S AFFIDAVIT I am satisfied that the above named applicant meets all the necessary statutory requirements
I This claim is disallowed for the following reason: _____
Please see the instructions at the Assessor's Office for appeal information.

SIGNATURE OF ASSESSOR OR MEMBER OF ASSESSOR'S STAFF Date Signed (Mo, Day, Yr)
x _____/_____/____

PLEASE PRINT OR TYPE
Local App.

STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT
APPLICATION FOR LOCAL VETERAN'S EXEMPTION
FILE BIENNIALY
FILING PERIOD FEB. 1 - OCT. 1

GRAND LIST OWNER

1. NAME (Last) (First) (Middle Initial)	YOUR SOCIAL SECURITY NO.
2. SPOUSE'S NAME (Last) (First) (Middle Initial)	SPOUSE'S SOCIAL SECURITY NO.
3. PROPERTY LOCATION (No. and Street) CITY OR TOWN STATE ZIP CODE	
MAILING ADDRESS (If different from above)	Telephone Number

4. MARITAL STATUS: ☐ Married ☒ Unmarried (Single, Divorced, Widow/Widower, or Legally Separated)

5. QUALIFYING INCOME (INCOME FROM ALL SOURCES FOR LAST CALENDAR YEAR):

NOTE: Veterans' Disability payments are not considered income for this program.

A. GROSS INCOME - Examples: Wages, Bonuses, Commissions, Fees, Gratuities, Payment for Jury Duty (excluding travel allowance), Lottery winnings, Taxable portion of Annuities and Pensions (including Veteran's), Taxable portion of IRA's, Interest, Dividends, Net rent or proceeds from sales of property, etc. If you are required to file a Federal Income Tax Return, enter the amount of Adjusted Gross Income Plus any other income and attach a copy of the return to this application.

A. \$ _____

B. NON-TAXABLE INTEREST - Example: Interest from Tax Exempt Government Bonds

B. \$ _____

C. SOCIAL SECURITY OR RAILROAD RETIREMENT INCOME - (Gross Amount)

C. \$ _____

Exclude only if 100% disabled by the United States Department of Veterans Affairs.

D. ANY INCOME NOT REFLECTED IN THE ABOVE - Examples: Federal Supplemental Security Income, State of Connecticut public assistance payments, General Assistance, Veteran's Pensions, and any other income not listed above.

D. \$ _____

E. TOTAL Add lines 5a through 5d

E. \$ _____

6. Are you presently receiving a 100% disability rating from the Veteran's Administration? ☐ Yes ☐ No

7.
APPLICANT'S
AFFIDAVIT

The Applicant herein claims a property tax exemption under provisions of the General Statutes, deposes that the above statements are true and complete and that he/she is not receiving a State exemption in accordance with Section 12-81g in any other town or city. The signature below indicates that this affidavit has been read and understood.

SIGNATURE OF APPLICANT OR AUTHORIZED AGENT

X

Date signed (Mo, Day, Yr)

___/___/___

STOP! DO NOT WRITE BELOW THIS LINE - FOR ASSESSOR'S USE ONLY

8. THE APPLICANT IS RECEIVING THE FOLLOWING VETERAN'S EXEMPTION: Amount \$

9. EXEMPTION APPLIED TO: ☐ Real Estate ☐ Personal Property ☐ Motor Vehicles ☐ Motor Vehicle Supplemental Account No.:

10.
ASSESSOR'S
AFFIDAVIT

☐ - I am satisfied that the above named applicant meets all the necessary statutory requirements.
☐ - This claim is disallowed for the following reason:

SIGNATURE OF ASSESSOR OR MEMBER OF ASSESSOR'S STAFF

X

Date signed (Mo, Day, Yr)

___/___/___

TOTALLY DISABLED TAX EXEMPTION

Prepare in Triplicate
Original - Assessor
Copy - Applicant
Copy - OPM

IMPORTANT
Check At Least
One Box

TO: ASSESSOR, Town of _____

I hereby apply for the \$1,000 tax exemption (off my assessed value) as provided for in Connecticut General Statute Sec. 12-81(55):

NAME(Last)	(First)	(Middle Initial)	BIRTHDATE	SOCIAL SECURITY #
ADDRESS (No., Street, Town or City) (State) (Zip Code)			APPLICANT'S TELEPHONE #	

Document(s) attached:

- ☐ Proof of eligibility, in accordance with applicable federal regulations, to receive Permanent Total Disability benefits under Social Security,
- or -
- If the applicant has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder:
- ☐ Proof of eligibility for Permanent Total Disability benefits under any federal, state or local Government retirement or disability plan, including the Railroad Retirement Act and any Government-related teacher's retirement plan, determined by the Secretary of the Office of Policy and Management to contain requirements in respect to qualification for such permanent Total Disability benefits that are comparable to such requirements under Social Security,
- or -
- ☐ Proof that the applicant has attained the age of sixty-five (65) or over and would be eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security or any such federal, state or local government retirement or disability plan as described above.

CERTIFICATION

I CERTIFY UNDER THE PENALTIES OF FALSE STATEMENT THAT I MEET THE REQUIREMENTS OF CONNECTICUT GENERAL STATUTE Sec. 12-81(55) AND AM ENTITLED TO THE TAX EXEMPTION PROVIDED FOR THEREIN.

Applicant's Signature

Date

APPROVED

Assessor's Signature

Date

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KENT TOWN CLERK

2017 FEB 16 A 9:32

BY  TOWN CLERK