

Assessor's Office
Town of Cromwell
41 West Street
Cromwell, CT 06416

Name:
Address:
City, State Zip:

Personal Property Declaration: **October 1, 2023**

IMPORTANT

Failure to file by **November 1, 2023** will result in a 25% penalty.
Failure to sign as required will result in a 25% penalty.

All persons who, as of **October 1, 2023**, are conducting ANY type of business, or who are farmers, or who are owners of non-registered motor vehicle(s), or who are owners of Non-Connecticut registered motor vehicle(s) must complete and file this Personal Property Declaration no later than **November 1, 2023**.

This is the required declaration for the Town of Cromwell, Connecticut. If you are not sure why you are receiving this declaration or believe you are not required to file; please call us otherwise you will receive an assessment.

This is your only notification to file by **November 1, 2023**.

Failure to file by **November 1, 2023** will result in a 25% penalty. Failure to sign as required will result in a 25% penalty.

If you have **closed, moved** (out of Cromwell) or **sold** this business, please complete the form on page 8.

IMPORTANT INSTRUCTIONS FOR COMPLETING THIS DECLARATION ARE ON PAGE 2:

1. Read all the instructions on Page 2.
2. Complete all the sections of this Declaration. (Penalties apply if not completed as required)
3. If Closed, Moved or Sold you must sign declaration and return it with the complete affidavit on page 8.
4. Sign and have your signature, if required, notarized on Page 8 (Penalties apply if not notarized as required)
5. Make a copy of your completed Declaration for your file. Copies will not be made and not subject to FOI. (Freedom of Information)
6. Return the entire Declaration to our office on or before **November 1, 2023 by 4:00 pm**.

Direct questions concerning this Declaration to the Assessor's Office: Telephone: 860-632-3442

Office hours: Monday through Friday, 8:30 am to 4:00 pm. **Email address:** assessor@cromwellct.com

Hand-deliver or mail this Declaration to: Assessor's Office, Town of Cromwell, 41 West Street, Cromwell, CT 06416

IMPORTANT: COMPLETING DECLARATION

To be considered a complete declaration, the declaration must contain cost in the 2023 section. The grayed out 2022 section is reference only and not considered valid for 2023.

INSTRUCTIONS

All sections are not applicable to everyone. Read the following and complete all relevant sections of this Declaration.

WHO SHOULD FILE THIS FORM? All persons who, as of **October 1, 2023**, are:

1. Anyone conducting any type of business;
2. Farmers
3. Owners of Non-Registered motor vehicle(s);
4. Owners of Non-Connecticut registered motor vehicle(s).

WHAT SHOULD BE DECLARED? All personal property items used (full or part-time) in the conduct of the business (include items donated, given to you or owned prior to starting your business), and/or non-registered motor vehicles. See Pages 7 for examples of some of the items that must be declared.

HOW DO I COMPLETE THIS FORM?

Everyone must complete the **GENERAL INFORMATION** Section on page 3 and then:

1. All types of businesses, that are not sole proprietors, must complete pages 3, 4, 5, 6, and 8.
2. If your business is a sole proprietor you may be able to complete a short form filing on page 7 if you meet the requirements.
3. Owners of Non-Connecticut registered motor vehicles, or Non-Registered motor vehicles must complete code #09 on page 4.
4. Complete the Lessee's Report on page 6 if you have any leased, borrowed, consigned, stored or rented equipment, in your possession.
5. Complete the Lessor's Report on page 6 if you have leased, consigned, loaned, or rented equipment to another.
6. Complete the Detail Listing of Disposed Assets on page 5 if you disposed of any property between **October 2nd, 2022** and **October 1st, 2023**.

IS A SIGNATURE REQUIRED? All Declarations must be signed and/or notarized on page 8 to prevent a penalty. All signatures except sole proprietors and simple partnership signatures must be notarized. Agents, employees, officers or owners signing for a corporation, LLC, LP, LLP or PC must have the Declaration properly sworn to and notarized; or if a corporation, provide a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the Declaration and the dates such office was held. **If you are uncertain as to whether your declaration must be notarized, have it notarized.**

WHEN DOES THIS FORM HAVE TO BE FILED? The Declaration must be filed annually on or before **November 1, 2023**. The Declaration must either be hand-delivered, by 4:00 pm, to the Assessor's Office on or before **November 1, 2023** or have a U.S.P.S. postmark on or before **November 1, 2023**. **A Corporation postal machine stamp is not equivalent** to a U.S.P.S. postmark and could be subjected to a penalty. See Penalties.

ARE THERE PENALTIES? Yes, the following will result in a 25% penalty:

- Declaration affidavit (page 8) is not signed and/or notarized, a 25% penalty is applied to the total assessment.
- When Declarations are filed after **November 1, 2023** and an extension has not been granted, a 25% penalty is applied to the total assessment. Mailed Declarations must have a U.S.P.S. postmark of **November 1, 2023** or before.
- When an extension is granted and the Declaration is not filed by the extension deadline, a 25% penalty is applied to the total assessment.
- 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.
- Incomplete / Insufficient Declarations – Examples: Page 3 not being completed as required or Declarations filed with “same as last year”, etc. will be subject to a 25% penalty.
- A Declaration not filed shall result in a value determined by the Assessor plus a 25% penalty will be applied to the total assessment.

NOT IN BUSINESS? If, as of **October 1, 2023**, you closed, moved (out of Cromwell), or sold the business noted on page 8, you must complete the form on page 8 and provide documentation as to the new owner, the date the business ceased or your new address. Otherwise, the Assessor must assume that you still own taxable personal property and have only failed to declare it. **Examples of documentation:** Bill of Sale, Letter of Dissolution, letter from your bank noting the date the account was closed, shipping invoices etc.

ANY EXEMPTIONS? On page 6 check the box next to the exemption(s) you are claiming. Some exemptions require an additional application in order to receive that exemption. Request the form number, on page 6, from the Assessor's Office and file same. The extension to file the Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor's Office. Failure to timely file for an exemption shall be considered a waiver of one's right to that exemption. Manufacturing Machinery and Equipment Exemption must complete M65 Personal Property Declaration (Please contact the Assessor's Office)

ANY EXTENSION? The Assessor may grant a filing extension for good cause. If an extension is needed, contact the Assessor in writing prior to **November 1, 2023** stating the reason for the extension. The decision to grant an extension is the sole responsibility of the Assessor. There is no appeal.

AN 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.

AN EXAMPLE OF HOW TO COMPLETE THE TABLES ON PAGES 4 AND 5

How Should the Following Be Declared?	16. Furniture, Fixtures and Equipment			
	Acquired	Original Cost	% Good	Depreciated Value
In June 2020 you bought a desk for \$310 and a chair for \$85. In October 2021 you buy a display rack for \$400. A filing cabinet you bought new 10 years ago for \$100 for personal use, is now being used in your business. A friend gives you a used bookcase, in February 2022 , which you believe is worth \$50. In September 2023 , you buy a used table for \$150 which is 5 years old. In April 2023 , you bought a new conference table for \$2,000.	10-2-2022 to 10-1-2023	2,000	95%	1,900
	10-2-2021 to 10-1-2022	55	90%	50
	10-2-2020 to 10-1-2021	400	80%	320
	10-2-2019 to 10-1-2020	395	70%	277
	10-2-2018 to 10-1-2019	300	60%	180
	10-2-2017 to 10-1-2018	300	50%	150
	10-2-2016 to 10-1-2017	300	40%	120
	10-1-2016 AND BEFORE	100	30%	30
	Total	3,250	Total	2,727

See The Table To The Right For The Answer

GENERAL INFORMATION



All information on page 3 must be completed to avoid a 25% penalty for an Incomplete Declaration filed. If something does not apply to your business, put "N/A".

1. Legal Name of the Business: _____
NOTE: A trade name is **not** a legal name.

2. DBA(S) [i.e., trade name(s)]: _____

3. Phone Number(s): _____ BUSINESS EXT. FAX 4. IRS Business Activity Code #: _____

5. Description of Business: _____ 6. # of Employees in Cromwell? _____

7. Street location(s) in Cromwell including street number(s): _____

8. Mailing Address (If different than Street Loc): _____
STREET NUMBER AND NAME, or PO BOX NUMBER CITY or TOWN STATE ZIP CODE

This Personal Property Declaration is confidential and not subject to the Freedom of Information Act. Only Business Owner(s) and Authorized Names listed below are authorized to review the information after being submitted.

9. Ownership: Sole Owner (Simple) Partnership Inc* PC* LLC* LP* LLP* Type "S" Corp*
* Declaration requires notarization on page 8

10. Owner's Name: (LLC, LLP, S Corp, list members) _____

11. Authorized Name: _____ @ _____
NAME TITLE PHONE EMAIL

Authorized Name: _____ @ _____
NAME TITLE PHONE EMAIL

Authorized Name: _____ @ _____
NAME TITLE PHONE EMAIL

Authorized Name: _____ @ _____
NAME TITLE PHONE EMAIL

12. In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months?
 No Yes* *If **Yes**, then please list the specific months, code, cost, and location(s).

13. Are there any other businesses that are operating from **your office, your home, or your place of business** in Cromwell?
 No Yes* *If **Yes**, please list the name(s) and mailing address(es) below:

14. If you answered "Yes" to Question 13, is the personal property of the business (es) you listed above included in this declaration?
 No* Yes *If **No**, the other business is required to file a separate declaration.

QUESTIONS: CALL - 860-632-3442 or EMAIL - assessor@cromwellct.com

FAILURE TO FILE BY **NOVEMBER 1, 2023 WILL RESULT IN A 25% PENALTY**

Your cost information is **confidential and not open to public inspection.**

The original cost should include any additional charges for transportation and installation and be the value **as new equipment.**

The total depreciated cost times 70% will determine the gross assessment for that particular category of personal property.

Include all assets that may have been fully depreciated, written off, or charged to expensed but are still owned.

Code Descriptions and examples for each code are listed on page 7. If more space is needed, then attach additional pages to this Form.

09	MOTOR VEHICLES NOT REGISTERED IN CONNECTICUT	Use*	Year	Make	Model	VIN / ID Number	Registration #	Purchase Cost	
10	MACHINERY EQUIP. NOT EXEMPT	Acquired From		Original Cost New You are Declaring in 2023		Percent Good	Depreciated Value / Or Purchased Used Cost		For Reference Only
		10-02-2022 to 10-01-2023				95%			Cost you Declared in 2022
		10-02-2021 to 10-01-2022				90%			
		10-02-2020 to 10-01-2021				80%			
		10-02-2019 to 10-01-2020				70%			
		10-02-2018 to 10-01-2019				60%			
		10-02-2017 to 10-01-2018				50%			
		10-02-2016 to 10-01-2017				40%			
		10-01-2016 and Before				30%			
Total				Total					
16	FURNITURE, FIXTURES & EQUIPMENT	Acquired From		Original Cost New You are Declaring in 2023		Percent Good	Depreciated Value / Or Purchased Used Cost		For Reference Only
		10-02-2022 to 10-01-2023				95%			Cost you Declared in 2022
		10-02-2021 to 10-01-2022				90%			
		10-02-2020 to 10-01-2021				80%			
		10-02-2019 to 10-01-2020				70%			
		10-02-2018 to 10-01-2019				60%			
		10-02-2017 to 10-01-2018				50%			
		10-02-2016 to 10-01-2017				40%			
		10-01-2016 and Before				30%			
Total				Total					
17	FARM MACHINERY FARMERS ONLY	Acquired From		Original Cost New You are Declaring in 2023		Percent Good	Depreciated Value / Or Purchased Used Cost		For Reference Only
		10-02-2022 to 10-01-2023				95%			Cost you Declared in 2022
		10-02-2021 to 10-01-2022				90%			
		10-02-2020 to 10-01-2021				80%			
		10-02-2019 to 10-01-2020				70%			
		10-02-2018 to 10-01-2019				60%			
		10-02-2017 to 10-01-2018				50%			
		10-02-2016 to 10-01-2017				40%			
		10-01-2016 and Before				30%			
Total				Total					
18	FARM TOOLS FARMERS ONLY	Acquired From		Original Cost New You are Declaring in 2023		Percent Good	Depreciated Value / Or Purchased Used Cost		For Reference Only
		10-02-2022 to 10-01-2023				95%			Cost you Declared in 2022
		10-02-2021 to 10-01-2022				90%			
		10-02-2020 to 10-01-2021				80%			
		10-02-2019 to 10-01-2020				70%			
		10-02-2018 to 10-01-2019				60%			
		10-02-2017 to 10-01-2018				50%			
		10-02-2016 to 10-01-2017				40%			
		10-01-2016 and Before				30%			
Total				Total					
19	MECHANICS TOOLS AUTOMECHANICS ONLY	Acquired From		Original Cost New You are Declaring in 2023		Percent Good	Depreciated Value / Or Purchased Used Cost		For Reference Only
		10-02-2022 to 10-01-2023				95%			Cost you Declared in 2022
		10-02-2021 to 10-01-2022				90%			
		10-02-2020 to 10-01-2021				80%			
		10-02-2019 to 10-01-2020				70%			
		10-02-2018 to 10-01-2019				60%			
		10-02-2017 to 10-01-2018				50%			
		10-02-2016 to 10-01-2017				40%			
		10-01-2016 and Before				30%			
Total				Total					

20	COMPUTERS ONLY	Acquired From	Original Cost New You are Declaring in 2023	Percent Good	Depreciated Value / Or Purchased Used Cost	For Reference Only
		10-02-2022 to 10-01-2023		95%		Cost you Declared in 2022
		10-02-2021 to 10-01-2022		80%		
		10-02-2020 to 10-01-2021		60%		
		10-02-2019 to 10-01-2020		40%		
		10-02-2019 and Before		20%		
		Total		Total		
22	CABLES & CONDUITS	Acquired From	Original Cost New You are Declaring in 2023	Percent Good	Depreciated Value / Or Purchased Used Cost	For Reference Only
		10-02-2022 to 10-01-2023		95%		Cost you Declared in 2022
		10-02-2021 to 10-01-2022		90%		
		10-02-2020 to 10-01-2021		80%		
		10-02-2019 to 10-01-2020		70%		
		10-02-2018 to 10-01-2019		60%		
		10-02-2017 to 10-01-2018		50%		
		10-02-2016 to 10-01-2017		40%		
		10-01-2016 and Before		30%		
				Total		Total

23	EXPENSED SUPPLIES		Acquired From	a. Total Expended	b. # of Months	c. Average Monthly
	The average monthly quantity of supplies normally consumed in the course of business (a ÷ b = c). Examples: stationery, post-it notes, toner, cleaning supplies, fuel for equipment, computer disks, computer paper, pens, etc). Any supply incorporated into a "for sale" item shall be considered inventory and as such exempt 12-81 (54).		10-02-2022 to 10-01-2023			

24	ALL OTHER TAXABLE PERSONAL PROPERTY	Acquired From	Original Cost New You are Declaring in 2023	Percent Good	Depreciated Value / Or Purchased Used Cost	For Reference Only
		10-02-2022 to 10-01-2023		95%		Cost you Declared in 2022
		10-02-2021 to 10-01-2022		90%		
		10-02-2020 to 10-01-2021		80%		
		10-02-2019 to 10-01-2020		70%		
		10-02-2018 to 10-01-2019		60%		
		10-02-2017 to 10-01-2018		50%		
		10-02-2016 to 10-01-2017		40%		
		10-01-2016 and Before		30%		
		Total		Total		

RECONCILIATION OF FIXED ASSETS *

- | | | |
|---|-------|--|
| 1. Assets you declared last October 1, 2022 | _____ | (All of the Assets added together from every code except for 23 from last year's declaration) |
| 2. Assets disposed of since last October 1, 2022 * | _____ | (Total of Assets listed below in Disposal Section) |
| 3. Assets under \$250 over 10 Yrs Old** | _____ | (Total of Assets over 10 years old that original cost was less than \$250. List below all of these assets below.) |
| 4. Assets added since last October 1, 2022 | _____ | (New Assets declared since Last Year's declaration) |
| 5. Assets declared this year October 1, 2023 | _____ | (Line 1 minus Line 2 & 3 plus Line 4 = Line 5) |
| Capitalization Threshold | _____ | (This should also equal all the assets declared on this declaration) |
| | | (This is the amount a company decides when to depreciate an asset over a few years or just expense it during the tax year) |

*Detailed Listing of Disposed Assets

If you disposed of, sold or transferred a portion of the property included in last year's filing, then complete the following:
COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED.

Date Removed	Description of the Item	Date Acquired	Code of Asset	Original Cost

**Detailed Listing of Assets Original Value less than \$250 and over 10 years old.

Description of the Item	Date Acquired	Code of Asset	Original Cost

LESSOR'S / LESSEE'S / **NOT OWNED** REPORT

Lessor: One who leases property to another but for purposes of this report, also include all items leased, rented, consigned or loaned to another.

Lessee: One who leases from another person or company but for purposes of this report, also include all items leased, borrowed, consigned, loaned, rented, stored **or any item(s) in your possession not owned by you.**

IN ORDER TO AVOID A DUPLICATION OF ASSESSMENTS RELATED TO LEASE PROPERTY, THE FOLLOWING MUST BE COMPLETED.

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Computerized filings are acceptable only if **all** the requested information is reported in this format.

	Lessee <input type="checkbox"/>	Lessor <input type="checkbox"/>	Lessee <input type="checkbox"/>	Lessor <input type="checkbox"/>	Lessee <input type="checkbox"/>	Lessor <input type="checkbox"/>
Name						
Address						
Physical location of equipment						
Full equipment description						
Acquisition date						
Current commercial list price new						
Has this lease ever been purchased, assumed or assigned? If Yes, specify Whom?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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 Sale <input type="checkbox"/> Conditional		<input type="checkbox"/> Operating <input type="checkbox"/> Capital Sale <input type="checkbox"/> Conditional		<input type="checkbox"/> Operating <input type="checkbox"/> Capital Sale <input type="checkbox"/> Conditional	
Lease Term: Begin and end dates						
Monthly contract rent						
Is the cost of any of this equipment declared on page 4 or 5?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Code # Year Included	Yes <input type="checkbox"/> No <input type="checkbox"/>	Code # Year Included	Yes <input type="checkbox"/> No <input type="checkbox"/>	Code # Year Included

CHECK THE BOX NEXT TO ANY EXEMPTION YOU ARE CLAIMING

Failure to timely file for an exemption shall be considered a waiver of one's right to that exemption.

THE ASSESSMENT EXEMPTIONS BELOW DO NOT REQUIRE A SEPARATE APPLICATION	Exemption	
<input type="checkbox"/> Mechanic's Tools (For automotive mechanics only); Code #19 on page 4; Up to \$500	JAA	
<input type="checkbox"/> Farming Tools (For farmers only); Code #18 on page 4; Up to \$500	IFA	
ALL OF THE ASSESSMENT EXEMPTIONS BELOW REQUIRE A SEPARATE APPLICATION AND/OR CERTIFICATE TO BE FILED WITH THE ASSESSOR BY NOVEMBER 1, 2023.	Exemption	
<input type="checkbox"/> Water/Air Pollution Control Equipment Application and a copy of the CT DEP Certificate 117 and/or 124	H	
<input type="checkbox"/> Personal Property for Tax Exempt Organizations; Tax Exempt Application	K	
<input type="checkbox"/> Manufacturing Machinery/Equipment; M-65 Application (Request form from the Assessor's Office)	U	
THE ASSESSMENT EXEMPTION BELOW REQUIRES A SEPARATE NOTARIZED APPLICATION TO BE FILED WITH THE ASSESSOR BY OCTOBER 31, 2023.	Exemption	
<input type="checkbox"/> Farm Machinery; Code # 17 on page 4; please complete M-28 Application; Up to \$100,000	IEA	

\$1,000 Maximum Depreciated Assets - for Home Businesses only

To be eligible to complete this form you must meet all of the requirements below. **If you answer "No" to any of the below questions you must complete the entire declaration (Pages 3,4,5,6 & 8).**

<input type="checkbox"/> Yes <input type="checkbox"/> No	Are you over the age of eighteen (18) years old as October 1st, 2023?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is your Business located at a residential address within the Town of Cromwell?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does your Business have a computer that is 1. owned by the home 2. used by the business 3. Not declared in the business on its federal tax return?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does your Business have less than \$1,000 depreciated value of Personal Property assets?

By initialing below I acknowledge the following: **(If you are filing this affidavit and do not initial the below statements your filing will be invalid and you will be penalized according to state statutes.)**

_____ I understand that I will be given the minimum assessed value of 490 or 700 for the 2023 Personal Property Declaration and will be required to file every year to retain the minimum assessment. (You will receive a tax bill in July of 2024)

_____ I understand that by signing the affidavit on page 8 that my failure to provide truthful and accurate information above may result in civil and/or criminal penalties. Said penalties, without limitation, may include the Assessor's refusal to accept this affidavit in lieu of a 2023 Personal Property Declaration or my arrest for a violation(s) of the Penal Code of the State of Connecticut, including but not limited to § 53a-157b of the Connecticut General Statutes

Personal Property Description Codes

- 09 - MOTOR VEHICLES (NON-REGISTERED, Out of State Registered Dealer Plates or Repair Plates)**
Examples: campers, RV's, snowmobiles, trucks, passenger cars, tractors, off-road construction vehicles.
Use - Please indicate Business (B), Personal (P), Inventory (I), Employee (E) or Customer (C) - ** Attach Additional Sheets if necessary*
- 10 - MACHINERY EQUIPMENT NOT EXEMPT UNDER CGS §12-81(72) OR §12-81 (76)**
Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as 3 year property (e.g., tools, dies, jigs, patterns, etc.) or 10 year or greater property (class life more than 16 years). Air and water pollution control equipment regardless of class life does not qualify for an exemption under CGS §12-81 (72) or §12-81 (76)
- 16 - FURNITURE, FIXTURES & EQUIPMENT**
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.
- 17 - FARM MACHINERY - FARMERS ONLY**
Farm machinery actually & exclusively used in the operation of a farm. Examples: tractors, harrows, bush hogs, hay bines, hay rakes, balers, corn choppers, etc.
Eligible farmer, may be eligible for an exemption please complete the M-28 Form in the Assessor's Office. Please contact us.
- 18 - FARM TOOLS - FARMERS ONLY**
Farm Tools actually and exclusively used in the operation of a farm. Examples: Rakes, Pitch Forks, Shovels, Hoses, Brooms, etc
Eligible farmer, may be eligible for an exemption please complete the M-28 Form in the Assessor's Office. Please contact us.
- 19 - MECHANIC TOOLS - AUTOMOTIVE MECHANICS ONLY**
Mechanics tools actually and exclusively used in the automotive trade. Examples: Wrenches, Air Hammers, Jacks, Sockets, etc.
Do not include carpenter tools.
- 20 - COMPUTERS ONLY**
Examples: 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. Bundled software is taxable and must be included.
- 22 - CABLES & CONDUITS**
Examples: cables, conduits, pipes, poles, towers, underground mains, wires, etc., of gas, heating, 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). If you are a DPUC regulated utility, check this box
- 24 - ALL OTHER TAXABLE PERSONAL PROPERTY**
All other goods, chattels, effects or taxable personal property, including video tapes, not previously mentioned or which does **not** fit into any of the other categories. Examples: copiers, cabinets, counters, machinery, equipment, vending machines, pinball machines, video games, signs, billboards, coffee makers, water coolers, leasehold improvements (i.e., improvements made by the lessee), carpenter's tools, landscape equipment, atm's (automatic teller machines) etc.

