



## ASSESSOR'S OFFICE

174 Main Street • Deep River, Connecticut 06417

Section 12-41 of CT General State Statutes requires owners of taxable Personal Property to file a PERSONAL PROPERTY DECLARATION FORM annually with the Assessor's Office on or before November 1, 2016. Personal Property includes but is not limited to UNREGISTERED MOTOR VEHICLES; HORSES; MANUFACTURING EQUIPMENT; OFFICE FURNITURE; FIXTURES AND EQUIPMENT; TOOLS; AND OTHER GOODS AND CHATTELS. Residents must file in the town in which the property is located on the October 1<sup>st</sup> assessment day. (October 1, 2016)

Non-residents (i.e. persons with property located in a town which they do not live or have a business location) must file in the town where property situs has been established under the 'Three Month Rule'. Situs for corporation property is determined under SEC. 12-59 CGS AND SEC. 12-43 if applicable. SEC. 12-43 CGS specifies that property of non-residents is taxable in the town where it is located for 3 months of the 12 months preceding the assessment date. (Please contact the Assessor's Office if you have any questions). If the property has been sold or was not located in Connecticut on the assessment day it must be reported if it meets the THREE MONTH RULE. If property was located in more than one Connecticut town preceding the assessment date it is taxable for the 3 or more months closest to the assessment day.

Personal property declarations are available in the Assessor's Office or online at [www.deepriverct.us](http://www.deepriverct.us)