



## Assessor's Office

Town of Essex  
29 West Avenue  
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It's that time of year again. Business Personal Property Declaration Forms are due to the Assessor's Office on or before November 2, 2015.

If you have received a form from our office and you believe it is in error, *please* do not ignore it. Contact our office and we can discuss your specific situation.

If you have not received a form from our office by October 15, they are available on the Town Website under Forms & Documents (click [here](#)).

Failure to file a declaration will result in a tax bill with a 25% penalty added onto it.

Connecticut General Statute 12-41 states in part:

The annual declaration of the tangible personal property owned by such person (or entity) on the assessment date, shall include, but is not limited to, the following property: Machinery used in mills and factories, cables, wires, poles, underground mains, conduits, pipes and other fixtures of water, gas, electric and heating companies, leasehold improvements classified as other than real property and furniture and fixtures of stores, offices, hotels, restaurants, taverns, halls, factories and manufacturers. Commercial or financial information in any declaration filed under this section shall not be open for public inspection but may be disclosed to municipal officers for tax collection purposes.

Penalty. (1) Any person who fails to file a declaration of personal property on or before the first day of November, or on or before the extended filing date as granted by the assessor pursuant to section 12-42 shall be subject to a penalty equal to twenty-five per cent of the assessment of such property; (2) any person who files a declaration of personal property in a timely manner, but has omitted property, as defined in section 12-53, shall be subject to a penalty equal to twenty-five per cent of the assessment of such omitted property. The penalty shall be added to the grand list by the assessor of the town in which such property is taxable; and (3) any declaration received by the municipality to which it is due that is in an envelope bearing a postmark, as defined in section 1-2a, showing a date within the allowed filing period shall not be deemed to be delinquent.