ASSESSOR'S NOTICE TO TAXPAYERS

All persons liable to pay taxes are hereby notified to declare all tangible personal property owned by them for three months or more as of October 1, 2016. Forms will be mailed to all property owners previously on record by each local assessor. Otherwise 87-245 provides that the assessor apply a 25% PENALTY for failure to file by November 1, 2016.

NOTE: A declaration for real property or Connecticut registered motor vehicles is not necessary. Taxable personal property includes office equipment, machinery, farming tools, mechanics tools, horses and unregistered camp trailers. Registered camp trailers are taxable in the town where they are housed. All furniture, fixtures, machinery and equipment used in any business must be declared. Horses must be declared and will be allowed up to a \$1,000 exemption.

<u>VETERANS</u> who served for more than ninety days during a time of war or have been Disabled must have recorded their honorable discharge with the Town Clerk by October 1, 2016 in order to receive an exemption against their 2017 tax bill.

<u>VETERAN'S ADDITIONAL EXEMPTION</u>: Increased exemptions are available for those who meet necessary income requirements and file with the Assessor's office by October 1, 2016. Biennial filing is required and proof of income must be furnished at time of application.

<u>ELDERLY & TOTALLY DISABLED PERSONS</u>: Connecticut law provides for Annual Tax Relief for persons who are 65 years and older or totally disabled who meet necessary qualifications. To be eligible for a benefit, application with proof of income must be made during the following dates:

HOMEOWNERS: February 1, 2017 through May 15, 2017 RENTERS: May 15, 2017 through September 15, 2017

<u>PERSONS PERMANENTLY AND TOTALLY DISABLED</u>, regardless of age, may also apply for benefits under the elderly programs as approved by OPM.

ACTIVE SERVICE MEMBERS may obtain an exemption on one (1) passenger motor vehicle if proof is submitted.

<u>SOCIAL SECURITY DISABILITY:</u> Any person under the age of 65 that has been awarded total disability must apply by January 31, 2017 in order to receive a \$1,000 assessment exemption. Applicants must furnish proof of award.

<u>FARMERS</u> must file exemption forms on or before October 31, 2016. The notarized statement on the application must be completed.

<u>LAND CLASSIFICATION</u>: Persons seeking to apply under Farm or Open Space, for the first time, must file between September 1, 2016 and October 31, 2016. Persons who have previously applied need not reapply. Persons seeking to apply for Forest must do so by October 1st.

<u>MANUFACTURING MACHINERY AND EQUIPMENT</u> installed in a manufacturing facility and used in the manufacturing process may be allowed exemption, if certain guidelines are met and the necessary forms are completed by November 1, 2016.

<u>NEW COMMERCIAL TRUCKS</u> with a gross vehicle rating in excess of 26,000 lbs. should check with the Assessor's office for tax exemption eligibility. Application must be completed and filed with the assessor by November 1, 2016 on a form prescribed by the Secretary of the Office of Policy & Management.

<u>FARM BUILDING EXEMPTION</u>: Hampton's Local Option provides for an exemption from property tax for any building, to the extent of an assessed value of one hundred thousand dollars, used actually and exclusively in farming. Annual application must be completed and filed with the assessor by October 31st.

EXEMPTION FOR PERSONS WITH SPECIALLY EQUIPPED VEHICLES FOR THE DISABLED: Application and proof of Disabled-Equipped Status required.