Assessor's Use Only

List # _____

Town Code _____

District Code _____

2026 GRAND LIST
MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(76) as amended by PA 14-183, sections 2, 3 & 4. The following definitions are applicable for purposes of Public Act 11-61 Sec. 2 and referenced in Sec. 3.

Machinery and equipment means tangible personal property which is installed in a manufacturing facility and claimed on the owner's federal income tax return as either five-year property or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings

This form must be **filed on or before November 1, 2026** Claims must be filed annually with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. If extension to file is requested and granted, a late filing fee based on the value of the assessment is required. Contact your assessor for extension requests and fees provided under 12-81K and amended by PA 14-183, sections 2, 3, and 4.

This form is to be filed in the Town in which the machinery and equipment is installed

Manufacturer Information: (Lessor: provide Lessee information)		**Lessor Information**:	
Name		Name	
Business Address		Business Address	
City/ State/Zip		City/ State/Zip	

Person to be contacted if there are any questions:		**Required Identification Numbers**	
Name		Connecticut State Tax ID No.	
Title		Federal Taxpayer ID No.	
Address		NAICS/SIC Code	
Address		**Benefits and Exempt Status Questions**	**Yes or No**
Phone/Fax	/	Are you currently receiving benefits under CGS. §12-81 (60) OR (70) *Distressed Municipality Program?*	
E-mail		Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes?	
Property Location (Number, street, and town where machinery and equipment is installed.)		If no, on whose books are these assets depreciated?	

Check which description best applies and complete the detail description below:

1 ☐	manufacturing, processing or fabricating	**2** ☐	measuring or testing	**3** ☐	metal finishing
4 ☐	the significant overhauling or rebuilding of other products on a factory basis	**5** ☐	used in the production of motion pictures, video and sound recordings	**6** ☐	used in connection with biotechnology
7 ☐	research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	**8** ☐	the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use	**9** ☐	used in connection with recycling, as defined in C.G.S. §22a-260, **if** acquired and installed **on or after** July 1, 2006

Describe the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:

INSTRUCTIONS

IMPORTANT: Read the descriptions of Personal Property Code #10 and Code #13 before completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.

Code # 10:

Machinery and equipment not eligible for exemption under CGS §12-81(76): Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS. §12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) which were included on DECD M47 form and you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

Code # 13:

Machinery and equipment eligible for exemption under CGS §12-81(76): Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment claims it on a federal income tax return as **five-year property or seven-year property**. To obtain the exemption under CGS §12-81(76), the owner or lessee who claims such property on a federal income tax return must file this exemption application.

Complete this form in its entirety, including the itemized listing of manufacturing machinery and equipment by year of acquisition.

#13 – Manufacturing machinery & equipment Eligible for exemption

Year Ending	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor's Approved Total Cost	Assessor's Approved Depreciated Value
10-1-2026		90%			
10-1-2025		80%			
10-1-2024		70%			
10-1-2023		60%			
10-1-2022		50%			
10-1-2021		40%			
10-1-2020		30%			
Prior Yrs		20%			
		Total			

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(76). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Board of Assessors, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. I request that the cost information submitted herein be kept confidential.

Signature **Date**

Print or type name of signer and title

Failure to file this form in the manner and form, and within the time limit prescribed, *shall result in the assessor not applying the exemption allowed under* CGS §12-81(76).

Itemized Listing of Manufacturing Machinery and Equipment
2026 Grand List

INSTRUCTIONS:
- Print or type only. You may submit a computer printout containing all required Information in the prescribed format.
- List only manufacturing machinery and equipment eligible under CGS 12-81 (76). See definitions.
- **Do Not Include Sales Tax**.
- All monetary amounts should be rounded to the nearest whole dollar.
- Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor).
- For leased property, enter Lease ID # beneath the name and address of the lessor.
- Provide IRS Classification* Please refer to IRS Code Section 168(e), ie: (A)(iii) or (B)(ii). **Do not provide class life**

TERMS:
- Total cost of acquisition is the price paid for the property, including the value of a 'trade-in', plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.)
- The purchase price for self-constructed machinery and equipment is the unit cost.
- Date installed for leased property is the beginning date of the lease.

Inaccurate information may affect qualification for exemption.

The information requested on this form is essential to the applicant or machinery and equipment qualifying for exemption. Regardless of past practices, applications submitted which are incomplete or do not conform to the prescribed format will not be accepted. Description of machinery and equipment should be complete and readily identifiable. Property described as "miscellaneous", "manufacturing machinery or equipment", or numeric entries are not acceptable.

Property Description & Model ID #	# of Items	Date Acquired Mo./Day/Yr.	Date Installed Mo./Day/Yr.	IRS* Classification	Purchase Price	Transportation/ Installation Cost	Total Cost of Acquisition
						Page Total	
						Grand Total	

Failure to file this form in the manner and form, and within the time limit prescribed, *shall result in the assessor not applying the exemption allowed under* CGS §12-81(76).

Property Description & Model ID #	# of Items	Date Acquired Mo./Day/Yr.	Date Installed Mo./Day/Yr.	IRS* Classifi-cation	Purchase Price	Transportation/ Installation Cost	Total Cost of Acquisition
						Page Total	
						Grand Total	

*Property shall be treated as: If it has a class life (in years) of:
5 year property . . . . . .more than 4 but less than 10
7 year property. . . . . 10 or more but less than 16