



**Substitute Senate Bill No. 518**

**Public Act No. 11-69**

**AN ACT AUTHORIZING ELECTRONIC SIGNATURES ON DECLARATIONS OF PERSONAL PROPERTY.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Section 12-41 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011*):

(a) "Municipality", whenever used in this section, includes each town, consolidated town and city, and consolidated town and borough.

(b) No person required by law to file an annual declaration of personal property shall include in such declaration motor vehicles [which] that are registered in the office of the state Commissioner of Motor Vehicles. With respect to any vehicle subject to taxation in a town other than the town in which such vehicle is registered, pursuant to section 12-71, information concerning such vehicle may be included in a declaration filed pursuant to this section or section 12-43, as amended by this act, or on a report filed pursuant to section 12-57a.

(c) The annual declaration of the tangible personal property owned by such person on the assessment date, shall include, but is not limited to, the following property: Machinery used in mills and factories,

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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.

(d) Any person required by law to file an annual declaration of personal property may sign and file such declaration electronically on a form provided by the assessor of a municipality, provided such municipality (1) has the technological ability to accept electronic signatures, and (2) agrees to accept electronic signatures for annual declarations of personal property.

[[d]] (e) (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.

Sec. 2. Section 12-43 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011*):

Each owner of tangible personal property located in any town for

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three months or more during the assessment year immediately preceding any assessment day, who is a nonresident of such town, shall file a declaration of such personal property with the assessors of the town in which the same is located on such assessment day, if located in such town for three months or more in such year, otherwise, in the town in which such property is located for the three months or more in such year nearest to such assessment day, under the same provisions as apply to residents, and such personal property shall not be liable to taxation in any other town in this state. The declaration of each nonresident taxpayer shall contain the nonresident's post-office and street address. ~~[The]~~ At least thirty days before the expiration of the time for filing such declaration, the assessors shall mail blank declaration forms to each nonresident, or to such nonresident's attorney or agent having custody of the nonresident's taxable property, ~~[at least fifteen days before the expiration of the time for filing such declaration]~~ or send such forms electronically to such nonresident's electronic mail address or the electronic mail address of such nonresident's attorney or agent, provided such nonresident has requested, in writing, to receive such forms electronically. If the identity or mailing address of a nonresident taxpayer is not discovered until after the expiration of time for filing a declaration, the assessor shall, not later than ten days after determining the identity or mailing address, mail a declaration form to the nonresident taxpayer. Said taxpayer shall file the declaration not later than fifteen days after the date such declaration form is sent. Each nonresident taxpayer who fails to file a declaration in accordance with the provisions of this section shall be subject to the penalty provided in subsection ~~[(d)]~~ (e) of section 12-41, as amended by this act. As used in this section, "nonresident" means a person who does not reside in the town in which such person's tangible personal property is located on the assessment day, or a company, corporation, limited liability company, partnership or any other type of business enterprise that does not have an established place for conducting business in such town on the assessment day.

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Approved July 8, 2011