

ASSESSOR'S NOTICE TO TAXPAYERS

DECLARING PERSONAL PROPERTY: All persons liable to pay taxes are hereby notified to declare all tangible personal property owned by them on October 1, 2016. Non-residents are required to declare property located in Scotland for three or more months between October 2, 2015 and October 1, 2016. Failure to declare by November 1, 2016 as required by law will result in a 25% PENALTY assessment.

The Assessor will mail declaration forms to all property owners previously on record. Failure to receive a form does not negate the requirement to declare. Forms are available on the assessor's page of the town's website, <http://scotlandct.org/>.

NOTE: Real property and Connecticut registered motor vehicles do not need to be declared. Taxable personal property includes: Unregistered motor vehicles (including trailers and campers), motor vehicles located in Connecticut but registered in another state, horses and ponies, mobile manufactured homes not assessed as real estate, manufacturing machinery and equipment, business furniture and fixtures, farm machinery, farming tools, mechanics tools, electronic data processing equipment, telecommunication equipment, cables, conduits, pipes, poles, business expensed supplies and other items such as billboards, video games, vending machines and leasehold improvements.

VETERANS: Veterans who served for more than ninety days during a time of war or for fewer than 90 days due to disability must have recorded their honorable discharge with the Town Clerk no later than September 30, 2016 in order to receive a minimum \$4,500 assessment exemption. Disabled Veterans need to file proof of their VA rating with the Assessor no later than September 30, 2016 to receive an increased exemption. Active Duty Members may be eligible for a veteran's exemption with proof of prior service.

ADDITIONAL VETERANS EXEMPTION: Increased exemptions are available for those who meet necessary income requirements and the above Veterans criteria. An application along with proof of income must be filed with the Assessor biennially. Filings for this year must be made by October 1, 2016.

ARMED SERVICE MEMBERS: May obtain an exemption on one (1) passenger motor vehicle if proof is submitted. Forms are available in the Assessor's Office and at <http://scotlandct.org/>.

TOTALLY DISABLED: Any person under the age of 65 who 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 permanent disability. Forms are available in the Assessor's Office and at <http://scotlandct.org/>.

FARMER MACHINERY & EQUIPMENT: Eligible farmers **MUST** file the notarized exemption application with their personal property declarations on or before November 1, 2016.

MANUFACTURING MACHINERY AND EQUIPMENT (MME): Installed in a manufacturing facility and used in the manufacturing process may be allowed exemption. The MME Exemption Application **MUST** be filed on or before November 1, 2016.

NEW COMMERCIAL TRUCKS: With a gross vehicle rating in excess of 26,000 lbs. should check with the Assessor's office for tax exemption eligibility. The application must be completed and filed with the assessor by November 1, 2016.

LAND CLASSIFICATION: Persons seeking to classify land under Farm or Forest for the first time must file between September 1, 2016 and October 31, 2016 with the Assessor. Persons seeking to classify as Forest must also have a complete certified forester's report dated on or before October 1, 2016. Changes to the original filing (e.g., ownership, use or acreage) must be reported annually. New owners of classified land must file a new application.

Municipal building hours are: Mon., Tues. and Thurs., 9:00 am - 3:00 pm, and Wed. 11.00 am - 7:00 pm.

Signed this 7th day of September 2016 at Scotland Town Hall, 9 Devotion Rd., Scotland, CT 06264.

Kara J. Fishman, CCMA II, Tax Assessor

Phone: 860-423-9634

Fax: 860-423-3666

E-mail: assessor@scotlandct.org