

IMPORTANT NOTICE CONCERNING CHANGES FOR 2026

As a result of the passage of **PA 26-114 Sec10**, state-mandated changes to the Personal Property Declaration include new filing codes, revised depreciation schedules, and updated property descriptions. **Please read the descriptions carefully and use only the new state-mandated form. Failing to use the new form will result in a state-mandated 25% penalty.**

Key changes include:

- **Codes 10 and 13-Manufacturing Machinery & Equipment (exempt and non-exempt):** Depreciation schedules have been updated.
- **Code 20- Electronic Data Processing Equipment:** Has been divided into **Codes 20a and 20b**. Most filers will fall under Code 20a. For online filers, last year's information will be prefilled and depreciated according to the new requirements.

#20a – Computer and Peripheral Hardware per CGS 12-63(b)(3)(A)- Group I			
Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		70%	
10/1/2025		40%	
10/1/2024		20%	
Prior yrs		10%	
Total		Total	

# 20b – Other Hardware: Main and Mini Frame Computer Systems Not Technologically Advanced per CGS 12-63(b)(3)(B) – Group II			
Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		90%	
10/1/2025		60%	
10/1/2024		40%	
10/1/2023		20%	
Prior Yrs		10%	
Total		Total	
20a and 20b Total			

- **Code 21a:** Has not been changed and should be used for telecommunication equipment that is not technologically advanced including traditional phone systems, cables conduits and other support equipment.
- **Code 21b:** Has been revised to include certain technologically advanced equipment previously reported under Code 16, including copiers, fax machines, medical testing equipment, and similar technologically advanced equipment that is **not data-processing equipment**. **Computers should not be reported under Code 21b.**

#21a Telecommunications Equipment Not Technologically Advanced			
Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		90%	
10/1/2024		80%	
10/1/2023		70%	
10/1/2022		60%	
10/1/2021		50%	
10/1/2020		40%	
Prior Yrs		30%	
Total		Total	

#21b Other Office and Medical Testing Equipment Considered Technologically Advanced per CGS 12-63(b)(4)			
Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10/1/2026		95%	
10/1/2025		80%	
10/1/2024		60%	
10/1/2023		40%	
Prior Yrs		20%	
Total		Total	

21a and 21b Total

- **Property Codes and Descriptions:** Descriptions have been updated. Please review each description carefully before reporting your property.

#20a - Computer and peripheral hardware, including, but not limited to, personal computers, workstations, terminals, storage devices, printers, scanners, computer peripherals and networking equipment, bundled software
#20b - Other Hardware: Mini-frame and main-frame computer systems with an acquisition cost of more than \$25,000. See CGS §12-63(b)(3)(B) – Group II.
#21a - Telecommunications Equipment: Excluding furniture, fixtures, and computers. Includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor.
#21b - Technologically Advanced Equipment: Copiers, facsimile (fax) machines, medical testing equipment, and similar technologically advanced equipment that is not electronic data processing equipment. Do not report computers in this category. See CGS §12-63(b)(4).

2026 FILING DEADLINE: NOVEMBER 2, 2026

All Personal Property Declarations must be **received by November 2, 2026**. Postmarks will be accepted as timely, **except for postmarks from a postage-metered machine such as Pitney Bowes**. Failure to file by the deadline will result in a **25% penalty added to the assessed value**.

QUESTIONS?

We anticipate many questions this year due to the state-mandated changes and appreciate your patience as our staff assists filers. Please contact our office with any questions at tallcouch@cityofshelton.org or (203) 924-1555, ext. 1365

We encourage you to **file early** and contact us with questions before the filing deadline.

Thank you for your cooperation.

City of Shelton Assessor's Office