

2026 Declaration of Personal Property – Summary of Changes

Several changes have been made to the 2026 Declaration of Personal Property pursuant to the passage of **PA 26-114, § 10**.

Legislative changes effective with the 2026 Grand List have eliminated the Short-Form Personal Property Declaration and made the accelerated depreciation schedules set forth in CGS § 12-63 mandatory statewide. Accordingly, the Declaration forms have been revised to reflect these statutory requirements.

The revisions include:

- Updating the depreciation schedules for Codes 10 and 13.
- Dividing the current Code 20 into Codes 20a and 20b.
- Retaining Code 21a without change.
- Revising Code 21b to include certain technologically advanced equipment that was previously reported under Code 20.

These revisions are intended to ensure that the 2026 Declaration of Personal Property forms are consistent with the statutory changes and applicable statewide requirements.

Summary of Changes to Schedules

1. Codes 10 and 13

The depreciation schedules will change from **95% to 30% to 90% to 20%**.

#10 – Manufacturing Machinery & Equipment not eligible under CGS §12-81 (76) (MM&E) for exemption			
Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-26		90%	
10-1-25		80%	
10-1-24		70%	
10-1-23		60%	
10-1-22		50%	
10-1-21		40%	
10-1-20		30%	
Prior Yrs.		20%	
Total		Total	

#13 – Manufacturing Machinery & Equipment eligible for exemption under CGS §12-81(76) – Must file exempt claim.			
Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-26		90%	
10-1-25		80%	
10-1-24		70%	
10-1-23		60%	
10-1-22		50%	
10-1-21		40%	
10-1-20		30%	
Prior Yrs.		20%	
Total		Total	

2. Code 20

The current Code 20 will be divided into two reporting categories:

- **20a – Computer and Peripheral Hardware (CGS §12-63(b)(3)(A) – Group I)**
- **20b – Mainframe and Miniframe Computer Systems (CGS §12-63(b)(3)(B) – Group II)**

#20a – Computer and Peripheral Hardware per CGS 12-63(b)(3)(A)- Group I

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-26		70%	
10-1-25		40%	
10-1-24		20%	
Prior Yrs		10%	

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
10-1-26		90%	
10-1-25		60%	
10-1-24		40%	
10-1-23		20%	
Prior Yrs		10%	
Total		Total	

3. Code 21

- **21a** - No changes
- **21b** - The depreciation schedule will remain unchanged; however, the description will be revised to include

#21a Telecommunications Equipment Not Technologically Advanced

Year Ending	Installed historical cost including transportation	% Good	Depreciated Value
10-1-26		95%	
10-1-25		90%	
10-1-24		80%	
10-1-23		70%	
10-1-22		60%	
10-1-21		50%	
10-1-20		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
10-1-26		95%	
10-1-25		80%	
10-1-24		60%	
10-1-23		40%	
Prior Yrs		20%	
Total		Total	

21a and 21b Total

Changes to Summary page descriptions

#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).	