August 14, 2026

To: Municipal Assessors
Assessment Vendors
Revaluation Companies

From: Martin L. Heft, Undersecretary

RE: **2026 Declaration of Personal Property – Short Form Update**

Please be advised that after careful review and consideration, the Office of Policy and Management in consultation with the Personal Property Committee of the Connecticut Association of Assessing Officers has decided to not provide the Declaration of Personal Property in the short form beginning with the October 1, 2026 Grand List.

As of October 1, 2026, Public Act 26-114 Section 10 amends Section 12-63 of the Connecticut General Statutes by making the statutory depreciation schedules mandatory. With these changes, the short form would need to be modified to include additional reporting categories, specifically #20a, 20b, 21a and #21b.

The long form contains seventeen (17) reporting categories, while the short form would require fifteen (15). This would only remove the two Manufacturing, Machinery & Equipment categories, 10 and #13, from the short report. Additionally, the short form does not include a Lessor's Report, contains a shortened business data section and fewer taxpayer instructions.

To fit the fifteen required reporting categories, even with combining #12/#17 and #18/#19 as is currently, the short form cannot be maintained to four pages. We understand that this change may result in increased printing and mailing costs, and will require some taxpayer education, but it is an unavoidable consequence of the enactment of Public Act 26-114.

This provides all taxpayers in all municipalities with the same Declaration reporting form, keeping with our goal of standardization and uniformity in assessment.