Subject: 2026 Declaration of Personal Property – Summary of Changes

Good afternoon,

I would like to alert the membership to several changes that will be incorporated into the **2026 Declaration of Personal Property** as a result of the passage of **PA 26-114 Sec10**.

The legislation makes the accelerated depreciation schedules contained in **CGS §12-63** mandatory statewide. As a result, the Declaration forms are being revised to reflect these statutory changes.

The revisions will:

- Update the depreciation schedules for **Codes 10 and 13**.
- Divide the current **Code 20** into **Codes 20a and 20b**.
- Retain **Code 21a** without change.
- Revise **Code 21b** to include certain technologically advanced equipment previously reported under Code 20.

Draft versions of the revised schedules are shown below.

Municipalities that **have not previously adopted the optional depreciation schedules** should expect a decrease in the assessed value of certain classes of personal property beginning with the **October 1, 2026 Grand List**. Municipalities already using those schedules should experience little or no change.

These statutory changes also require significant revisions to the Declaration forms. The current plan is to release the revised **Long Form** and **Motor Vehicle forms** as soon as possible.

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 part of this process, OPM and the Personal Property Committee are evaluating whether all current declaration formats should continue to be maintained and how they are being used. To better understand how the various declaration forms are being used, please take a moment to complete the **short survey, link below**. Your feedback will assist us in evaluating future declaration formats.

SURVEY

No decisions have been made regarding changes to the available declaration forms beyond those required by PA 26-114 Sec10.

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 certain technologically advanced equipment previously reported under Code 20 in accordance with **CGS §12-63(b)(4)**.

#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 & Peripheral Equipment: **Computers, laptops, servers, printers, scanners, monitors, networking equipment, peripheral computer equipment, bundled software, and other equipment whose primary electronic data processing.**	
#20b - Large Computer Systems: **Mini-frame and mainframe computer systems with an acquisition cost exceeding $25,000.**	
#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.	

Thank you, Ross Murray rmurray@fairfieldct.gov

Chair, Personal Property Committee