

**Attention to Owners of a Business, Horse, or unregistered Motor vehicles**

Connecticut General Statutes Sec. 12-41 states that every business must file a Personal Property Declaration (form M-15) annually prior to November 1<sup>st</sup>. If you do not file by November 1<sup>st</sup> there is a 25% assessment penalty added to the total assessment.

If you are a new business owner to Marlborough please fill out the new business Introduction letter and return it to our office.

Personal Property declarations are typically mailed out to each business, horse and unregistered motor vehicle owner in the beginning of September. This mailing is provided to those whom previously filed with our office. If you are a new business, horse or unregistered motor vehicle owner, or has never filed, please contact our office to be added to our mailing list.

Pursuant to Connecticut General Statutes, Unregistered Motor vehicles and horses are taxable and must be declared to the Town annually. The town is notified by the Department of Motor vehicles if your vehicle is registered. However, if your vehicle is NOT registered, State Statutes require that you declare this information with the Town on the M-15 personal property declaration annually prior to November 1<sup>st</sup>. All horses must also be declared on the same form per statute.