

PERSONAL PROPERTY DECLARATION DETAILS REPORT - FILED RECORD

ASSM YEAR: 2019
 LIST # : 0004202
 UNIQUE ID: 4202

STATUS : FILED
 RECORD DATE : 10/29/2019
 LAST UPDATE : 12/28/2019
 PRINTED DATE : 12/28/2019
 PRINTED TIME : 12:01:16 PM

CHIROPRACTIC HEALTH CENTER
 126 OLD RIDGEFIELD RD
 WILTON CT 06897

Record Details

Prop Loc: 126 OLD RIDGEFIELD RD
 PHONE # 203-834-1515

<u>ITEM(s)</u>		<u>APPLIED AMT</u>	<u>DISPOSED</u>	<u>DEP. AMT</u>	<u>70% ASSM</u>
<u>CODE</u>	<u>DETAILS</u>				
16	2018 90.00 %	715		644	
16	2015 60.00 %	199		119	
16	2010 30.00 %	398		119	
					<u>620</u>
20	2014 20.00 %	1,999		400	
20	2012 20.00 %	629		126	
					<u>370</u>
24A	2012 30.00 %	23,800		7,140	
					<u>5,000</u>
TOTAL ITEM(S) [~~] 6		27,740		8,548	5,990
23	12.0 M/AVG: 10.00	120		120	10
<u>GRAND TOTAL</u>		27,860		8,668	6,000
TOTAL GROSS		6,000			
TOTAL EXEMPT					
TOTAL NET		6,000			

2019 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

List or Account#: 4202
 Owner's Name: CHIROPRACTIC HEALTH CENTER
 DBA: _____
 Mailing address: 126 OLD RIDGEFIELD RD
 City/State/Zip: WILTON, CT 06897-3026

Assessment date **October 1, 2019**
 Required return date **November 1, 2019**

This Personal Property Declaration must be signed and delivered or postmarked by Friday, November 1, 2019 to:
Wilton Assessor
238 Danbury Road
Wilton, Connecticut 06897

Location (street & number) 126 OLD RIDGEFIELD RD

**ASSESSOR'S
USE ONLY**

Property Code and Description	Net Depreciated Value pages 5 & 6	Code	ASSESSMENTS
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.		#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.		#12	
#13 -Manufacturing machinery & equipment Manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)		#13	
#14 Mobile Manufactured Homes if not currently assessed as real estate		#14	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.		#16	620
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.		#17	
#18 - Farming Tools Farm tools, (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.)		#18	
#19 - Mechanics Tools Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.)		#19	
#20 - Electronic Data Processing Equipment Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.		#20	22
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21b includes controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced by the Assessor.		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground mains, wires, turbines, etc. , of gas, heating, or energy producing companies, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).		#22	
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).		#23	11
#24 - Other All Other Goods, Chattels and Effects Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements).		#24	5000
Total Assessment - all codes #9 through #24	Subtotal >		6122
#25 - Penalty for failure to file as required by statute - 25% of assessment		#25	

Exemption - Check box adjacent to the exemption you are claiming:

- I - Mechanic's Tools** - \$500 value
 M - Commercial Fishing Apparatus - \$500 value
 I - Farming Tools - \$500 value
 I - Horses/ponies \$1000 assessment per animal

All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by the required return date

- J - Water Pollution or Air Pollution control equipment** - Connecticut DEEP certificate required - provide copy
 I - Farm Machinery \$100,000 assessment - Exemption application M-28 required annually
 G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually
 U - Manufacturing Machinery & Equipment - Exemption claim required annually

Total Net Assessment

Assessor's Final Assessment Total >

RECEIVED

List or Account#: 4202
Owner's Name: CHIROPRACTIC HEALTH CENTER

Assessment date **October 1, 2019**
Required return date **November 1, 2019**

DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.
AVOID PENALTY - IMPROPERLY SIGNED DECLARATIONS REQUIRE A 25% PENALTY

COMPLETE SECTION A OR SECTION B

Section A

OWNER I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance, and belief; that it is a true statement of all my personal property liable to taxation; and that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes as per Connecticut General Statutes §12-49.

SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS.

CHECK ONE OWNER PARTNER
 CORPORATE OFFICER MEMBER

Signature

Dr. Mary A. Weston
Signature/Title
Dr. Mary A. Weston
Print or type name

Dated

10/29/19

Section B

AGENT I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed herein and that I have full authority and knowledge sufficient to file a proper declaration for him in accord with the provisions of §12-50 C.G.S.

Agent's
Signature

Agent's Signature / Title

Print or type agent's name

Dated

AGENT SIGNATURE MUST BE WITNESSED

Witness of agent's sworn statement

Subscribed and sworn to before me -

Circle one: Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

Dated

Direct questions concerning declaration to the Assessor's Office at:

Phone (203) 563-0121

Fax (203) 563-0293

Hand deliver declaration to

Town of Wilton
Assessor's Office
238 Danbury Road
Wilton, CT

Mail declaration to:

Town of Wilton
Assessor's Office
238 Danbury Road
Wilton, CT 06897

Check Off List:

- Read instructions on page 2
- Complete appropriate sections
- Complete exemption applications
- Sign & date as required on page 8
- Make a copy for your records
- Return by November 1, 2019

Notes:

This Personal Property Declaration must be signed above and delivered to the Wilton Assessor or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Friday, November 1, 2019
-OR- a 25% Penalty as required by law shall be applied.

**Assessor's
Use Only**

9 - Motor Vehicles Unregistered motor vehicles & vehicles garaged in Connecticut but registered in another state

	VEHICLE 1	VEHICLE 2	VEHICLE 3
Year			
Make			
Model			
VIN			
Length			
Weight			
Purchase \$			
Date			
Value			

#10 - Manufacturing machinery & equipment not eligible under CGS 12-81 (76) for exemption

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		90%	
10-1-17		80%	
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs		30%	
Total		Total	

9 _____
#10 _____

#11 - Horses and Ponies

	#1	#2	#3
Breed			
Registered			
Age			
Sex			
Quality			
Breeding			
Show			
Pleasure			
Racing			
Value			

#12 - Commercial Fishing Apparatus

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		90%	
10-1-17		80%	
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs		30%	
Total		Total	

#11 _____
#12 _____

#13 - Manufacturing machinery & equipment eligible under CGS 12-81(76) for exemption - must complete exempt claim.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		90%	
10-1-17		80%	
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs		30%	
Total		Total	

#14 - Mobile Manufactured Homes if not currently assessed as real estate

	#1	#2	#3
Year			
Make			
Model			
ID Number			
Length			
Width			
Bedrooms			
Baths			
Value			

#13 _____
#14 _____

#16 - Furniture, fixtures and equipment

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18	715	90%	
10-1-17		80%	
10-1-16		70%	
10-1-15	199	60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs	398	30%	
Total		Total	

#16 _____

#17 - Farm Machinery

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		90%	
10-1-17		80%	
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs		30%	
Total		Total	

#17 _____
#18 _____

#18 - Farm Tools

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		90%	
10-1-17		80%	
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs		30%	
Total		Total	

#19 - Mechanics Tools			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		90%	
10-1-17		80%	
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs		30%	
Total		Total	

# 20 -- Electronic data processing equipment			
In accordance with Section 168 IRS Codes Computers Only			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		80%	
10-1-17		60%	
10-1-16		40%	
Prior Yrs		20%	
Total		Total	

#19 _____
#20 _____

#21a Telecommunication company equipment not technologically advanced -include previously coded #21c property with #21a			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		90%	
10-1-17		80%	
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs		30%	
Total		Total	

#21b Telecommunication company equipment technologically advanced-include previously coded #21d property with #21b			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		80%	
10-1-17		60%	
10-1-16		40%	
Prior Yrs		20%	
Total		Total	

#21 _____

21a and 21b Total

#22 - Cables, conduits, pipes, etc			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19			
10-1-18			
10-1-17			
10-1-16			
10-1-15			
10-1-14			
10-1-13			
Prior Yrs			
Total		Total	

Check here if a DPUC regulated utility

# 23 - Expensed Supplies			
The average is the total amount expended on supplies since October 1, 2018 divided by the number of months in business since October 1, 2018.			
Year Ending	Total Expended	# of Months	Average Monthly
10-1-19			

#22 _____
#23 _____

#24a - Other Goods - including leasehold improvements			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		90%	
10-1-17		80%	
10-1-16		70%	
10-1-15		60%	
10-1-14		50%	
10-1-13		40%	
Prior Yrs		30%	
Total		Total	

#24b -- Rental Entertainment Medium			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-19		95%	
10-1-18		80%	
10-1-17		60%	
10-1-16		40%	
Prior Yrs		20%	
Total		Total	

of video tapes _____ # of DVD movies _____
of music CD's _____ # of video games _____

#24 _____

24a and 24b Total

Reconciliation of Fixed Assets

*Complete Detailed Listing of Disposed Assets -page 4

**Complete Listing of Assets Orig Value ≤ \$250 - Page 4

Assets declared 10/1/18 _____

* Assets disposed since 10/1/18 _____

** Assets Orig Value ≤ \$250 prior 10/1/09 _____

Assets added since 10/1/18 _____

Assets declared 10/1/19 _____

Expensed equipment last year _____

Capitalization Threshold _____

2019 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection

List or Account #: 4202 Assessment date **October 1, 2019**
 Owner's Name: CHIROPRACTIC HEALTH CENTER Required return date **November 1, 2019**
 DBA: _____ <https://www.mytaxbill.org/inet/cama/home.do?town=wilton>
 Location (street & number) 126 OLD RIDGEFIELD RD Access Code for On-line: **42028496**

BUSINESS DATA For businesses, occupations, professions, farmers, lessors Answer all questions 1 through 12, writing N/A on lines that are not applicable

1. Direct questions concerning return to - 2. Location of accounting records -

Name _____
 Address _____
 City/State/Zip _____
 Phone / Fax () / () () / ()
 E-mail _____

3. Description of Business Chiropractic and Physical Therapy Office

4. How many employees work in your facilities in this town only? 0

5. Date your business began in this town? 4/90

6. How many square feet does your firm occupy at your location(s) in this town? about 800 Sq. ft. Own Lease

7. Type of ownership: Corporation Partnership LLC Sole proprietor Other-Describe _____

8. Type of business: Manufacturer Wholesale Service Profession Retail/Mercantile Tradesman Lessor

Other-Describe Chiropractic and Physical Therapy Office IRS Business Activity Code _____

9. In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost, and location(s). Yes No

10. Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address. Yes No

11. Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete Lessor's Listing Report (below) Yes No

12. Did you have in your possession on October 1st any borrowed, consigned, stored or rented property? If yes, complete Lessee's Listing Report (page 4) Yes No

LESSOR'S LISTING REPORT In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: (Please note that property under conditional sales agreements must be reported by the lessor.) Computerized filings are acceptable as long as all information is reported in prescribed format.

	Lessee #1	Lessee #2	Lessee #3
Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
Is equipment self manufactured?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, specify from whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale
Lease Term - Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in monthly payment above			
Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

List or Account#: 4202
 Owner's Name: CHIROPRACTIC HEALTH CENTER

Assessment date **October 1, 2019**
 Required return date **November 1, 2019**

LESSEE'S LISTING REPORT Pursuant to Connecticut General Statutes §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

- Yes No Did you dispose of any leased items that were in your possession on October 1, 2018? If yes, enter a description of the property and the date of disposition in the space to the right.
- Did you acquire any of the leased items that were in your possession on October 1, 2018? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right.
- Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row.

	Lease #1	Lease #2	Lease #3
Name of Lessor			
Lessor's address			
Phone Number			
Lease Number			
Item description / Model #			
Serial #			
Year of manufacture			
Capital Lease	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Lease Term – Beginning/End			
Monthly rent			
Acquisition Cost			
Year Included			

DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT

Disposal, sale or transfer of property – If you disposed of, sold or transferred a portion of the property included in last year's filing, complete the Detailed Listing Of Disposed Assets Report And Reconciliation Of Fixed Assets on page 6. If you no longer own the business noted on the cover sheet you do not need to complete this declaration. You must, however, return to the Assessor this declaration along with the complete AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS found in this return. DO NOT INCLUDE DISPOSALS IN TAXABLE PROPERTY REPORTING SECTION.

DETAILED LISTING OF DISPOSED ASSETS COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

Pursuant to CGS 12-81(79) – Listing of assets purchased prior to 10/1/09 with an original cost ≤ \$250

Description of Item	Date Acquired	Acquisition Cost

TAXABLE PROPERTY INFORMATION

- All data reported should be:
 - Actual acquisition costs including any additional charges for transportation and installation by year for each type of property described. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
 - Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
- Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2018 is reported in the year ending October 1, 2019).
- Computerized filings are acceptable as long as all information is reported in prescribed format.
- Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

WILTON BOARD OF ASSESSMENT APPEALS APPLICATION

BUSINESS PERSONAL PROPERTY

October 1, 2019 Grand List



Pursuant to CT General Statutes Section 12-111, BAA applications must be **RECEIVED** by the Assessor's Office no later than **March 20, 2020**.

Please complete ALL sections of the application. A separate application is required for each property appeal.

Owner's Information

Property Owner(s): Dr Mary A. Winston

Business Name: Chiropractic Health Center of Wilton

Property Owner will be represented by: SELF

NOTE: If agent is used a signed authorization form from the property owner is required.

Correspondence

Name of Person and Address to which all BAA notices and correspondence will be sent (list one only):

Name: Dr Mary A Winston

Address: 126 Old Ridge Field Rd, Wilton, CT 06897

Phone: 203 246 7776

Description of Property Being Appealed

NOTE: One application per account being appealed

Account #: 4202 Property Location: 126 Old Ridge Field Rd, Wilton CT

Reason for Appeal:

Describe your reason for appeal: *(Attach additional pages if necessary)*

see attached

Appellant's estimate of Original Cost as of October 1, 2019:

see attached

Appellant's estimate of Depreciated Value as of October 1, 2019:

Appellant's estimate of Assessed Value as of October 1, 2019:

(70% of Depreciated Value)

Signature:

By signing this application I hereby certify that the submitted information is true and correct to the best of my knowledge.

Signature

RECEIVED

3/17/2020

Date Signed

MAR 18 2020

OWNER

Printed Name of Signer

ASSESSOR'S OFFICE

Position of Signer

This application **MUST** be **RECEIVED** by the Assessor's Office no later than **March 20, 2020**

**CHIROPRACTIC HEALTH CENTER OF WILTON
MARY A. WINSTON D.C.
126 OLD RIDGEFIELD ROAD
WILTON, CT 06897
203 834-1515**

March 17th, 2020

Wilton Board Of Assessment Appeals Application

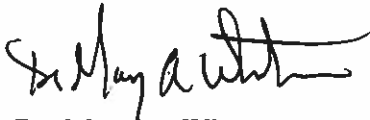
Dear Board Of Appeals:

I am appealing my Office's Personal Property Assessment for 2019. In October 2018 my Net Assessment was 1040. Now in the 2019 the Net Assessment Rate is 6000. I believe this number to be a mistake. There were no new purchases in 2019. Therefore, my 2019 Net Assessment Rate should be the depreciated value of 2018 Net Assessment.

I have tried repeatedly to correct this error by going to the Assessor's Office two times, by speaking to Pam over the phone multiple times regarding this matter, and by emailing the Assessor directly. Since as of the date of this letter, the Assessor has not returned my calls or email.

Therefore, I am appealing the 2019 Rate of 6000. I am not sure what or where the error is. Pam assisted me filling out the 2019 form in the Assessor's Office.

Sincerely,



Dr. Mary A. Winston

11 pages

**MARY A. WINSTON D.C.
CHIROPRACTIC HEALTH CENTER OF WILTON
126 OLD RIDGEFIELD ROAD
WILTON, CT 06897
203 834-1515**

May 7th, 2020

Board Of Assessment Appeals

Reason for Appeal: The Assessor said she raised my rate because the value of my office inventory numbers were the lowest of any other chiropractic offices in Wilton.

History: My husband purchased the Practice "used" from Dr. Angelo Sacco-Friedman on April 1st, 1990. Many items from the original purchase of the practice continue to be used today.

My husband, Lance Boerner a physical therapist, took care of all paperwork including the taxes, payroll, and Assessor's Declaration from April 1st 1990 to sometime in October 2008.

Since 1999, my husband was diagnosed with a brain tumor, 8 to 12 brain abscesses (infections), brain inflammation or encephalitis, and multiple brain aneurisms. Prior to his 2008 hospitalization, he was always able to return to work and do this paperwork. In 2014 my husband passed away, and I downsized my practice.

I started doing these Declarations in 2008 or 2009. I have never seen the original declaration and this leaves me at a disadvantage. Each time Michelle, from the Assessor's Office, would assist me with this paperwork. For last year's Declaration, Pam assisted me with the paperwork. This Declaration paperwork does not make sense to me, and that is why I ask for assistance.

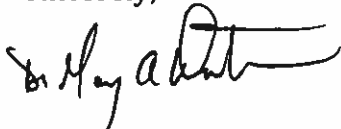
Since March of 2020, I have made numerous visits and numerous phone calls to the Assessor's office, trying to find out why my rate was increased almost 6X the previous year rate especially when there were no new purchases. Finally late in March, the Assessor finally returned my call. I requested some guidance, very little was given.

Therefore, I decided to use the In-Office Audit dated 1999 -2000 as my blueprint for my appeal.

The Notice for the Hearing was received on May 5, 2020 stating the Hearing was scheduled for May 7th, 2020. This letter clearly stated that all documentation must

be received 72 hours in advance of the Hearing. I contacted the Assessor's Office immediately and notified them that I could not meet this deadline because the letter was received only 48 hours prior to the Hearing. I then requested that this Hearing be rescheduled for another date because of the deadline issue.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Mary A. Winston". The signature is written in a cursive style with a prominent horizontal line at the end.

Dr. Mary A. Winston

MARY A. WINSTON D.C.
126 OLD RIDGEFIELD ROAD
WILTON, CT 06897
203 834-1515

Board of Assessment Appeals 2019 Inventory

The year 1999-2000 In-Office Audit – Items from the audit that are currently in my office. A copy of the original audit is attached. Please see Add Ons at the bottom of Inventory Section. The replacements are included on same line as original audit item. Also, the items the Auditor omitted in the audit are at the bottom of the Current Inventory List.

Items on the 1999-2000 In-Office Audit that I no longer have with the disposal date follow the Current Inventory List.

Current Inventory * Indicates purchased with the practice 1990 used.**

Interferential (machine) 1 1993

Ultrasound machine 1 used 1990*** replaced on 4/12/2000 Dynatron 850 with cart \$2695.00

Heater Hot Pack 1993 replace in 2017, see declaration sheet \$715.00

Copier Table Top 1 1993 (not Floor) This entry was an error on 1999-2000 audit. I am not sure if my deceased husband had it corrected.

Freezer small 1 1993

Refrigerator small 1 1998

Examining/Treatment Table 1 1993

Mirrors 3 1990 used***

Stools –bar 2 1990 used***

Stereo and speakers 1990 used***

Carts 3 1990 used***

Storage Cabinet medium fair shape 1 1990 ***

Chair Swivel 1 1993

Receptionist built-in counter top/desk 1990 used***

Vacuum recently replace in 11/2019

File Cabinet 2 DR poor shape 1990 used***

File Cabinet 4 DR poor shape 1990 used***

Wait Chairs 4 1990 used***

Sink Ceramic bathroom prior to 1990 used ***

Treatment Room Chair Cushion and Wood 1 1990 used***

X-Ray Viewer 1 1990 used***

Bookcase Medium 1 1990 used***

Supplies

PC equipment 1999 replaced 2014 Laptop \$2500.00 see declaration 2014

Examination/Treatment Table 1 2008 \$9300.00 **Got the information from Account-My husband was having brain surgery every other day.**

CD Player 1 2003 \$225.00 **Not on Audit.**

Medium Size Table 1 2003 \$100.00 **Not on Audit**

Rectangular Coffee table 1 1995 \$100.00 **Was Not Listed by the Auditor**

Tall Rectangular Behind Sofa table 1 1995 \$150.00 **Was Not Listed by the Auditor**

Analog weighing scale 1 This scale was purchased with the practice 1990 used. The new price was \$180.00. **Was not listed by the Auditor *****

2 Small Cabinets 1990 **used, purchased with the practice.** 1 cabinet \$380.00 new-price, 1 cabinet \$165.00 new-price. **Was not listed by the Auditor*****

Items from 1999-2000 year In-Office Audit that I NO LONGER HAVE. (The approximate year of removal)

Ultrasound machine 1 1990 used *** 4/12/2000 removed

Interferential Machine 1 1993 removed 4/2000

Stimulator 1 1993 removed 2000 or 2001

All X-Ray equipment /machine 1990 used *** on 2014 or 2015 declaration

Examination Table 2 1990 used***, one in 2008, one in 2014

Mirror 3 1990 used *** removed 2014

Stool (bar style) 1990 ***1 removed 2014

Chair 3 1990 used *** removed 2014

Wait Chair 3 1990 used*** removed 2 in 2000, 1 in 2014

Fax removed 2015

Chair Swivel 2 1990 used***1in 2000, 1 in 2014

Desk 1990 used*** removed 2014

Treatment Room Chair Wood/cushion 1 1990 used removed 2014

Wood Processor with Monitor 1990 used*** removed before 2001

PC Equipment 1999 removed 2014

TAX SHEET

Accountno: 101170	Inputdate: 07/30/1999	Neighborhood:	Status:	Growth 0	
DBA: CHIROPRACTIC HEALTH CENTER OF WILTON Owner: WINSTON MARY			Last Year 7,540	2 Years Back 0	3 Years Back 0
Location: 126 OLD RIDGEFIELD RD Phone: 203-834-1515			Taxcode: 501 Business Type: DRCH		
Mall Address: 126 OLD RIDGEFIELD RD WILTON, CT 06897			DataLster: FO Entry Clerk: NN Last Input: 01/12/2000		
Email ID			List Date: 07/09/1999		
TOWN # 004202			Source: DR WINSTON		
Notes:					

Type	Description	Leasor/Leasee	YearNew	Pricecode	Depreciation	ItemCost	Qty	Replmt.Cost	Total Value
Property Details:									
16	INFORENTIAL		1993	9999 F	40	800	2	1,600	640
16	ULTRASOUND UNIT		1993	1161 F	40	2,200	1	2,200	880
16	STIMULATOR		1993	3322 F	40	200	1	200	80
16	X-RAY (PANORAMIC)		1993	2192 F	40	14,500	1	14,500	5,800
	HEATER HOT PACK		1993	9999 F	40	100	1	100	40
16	COPIER (FLOOR LRG)		1993	4585 F	40	5,000	1	5,000	2,000
16	FREEZER (RES)		1993	2047 F	40	500	1	500	200
16	REFRIGERATOR (SMALL)		1998	1167 F	90	270	1	270	240
16	EXAMINING TABLE (AVG)		1993	1177 F	40	920	3	2,760	1,100
16	MIRROR (PLATE PER SF)		1993	3861 F	40	6	3	20	10
16	STOOL (BAR GOOD)		1993	4869 F	40	150	3	450	180
16	STEREO & SPEAKERS (GOOD)		1993	1380 F	40	400	1	400	160
16	CARTS		1993	9999 F	40	25	3	80	30
16	STORAGE CABINET (MEDIUM)		1993	2172 F	40	150	3	450	180
16	CHAIR (GOOD)		1997	4221 F	80	100	3	300	240
16	FAX		1993	5058 F	40	250	1	250	100
16	VACUUM (RESIDENTIAL AVG)		1994	2197 F	50	250	1	250	130
16	FILE CABINET (2 DR GOOD)		1993	3831 F	40	250	1	250	100
16	FILE CABINET (4 DR AVG)		1993	1368 F	40	150	1	150	60
16	CHAIR (SWIVEL GOOD)		1993	4861 F	40	150	3	450	180
16	RECEPTION DESK		1993	9999 F	40	500	1	500	200
16	WAIT CHAIR		1993	9999 F	40	50	7	350	140
	SINK (SMALL CERAMIC)		1993	3662 F	40	80	1	80	30
16	DESK (GOOD)		1995	1362 F	60	450	1	450	270

Accountno: 101170 Inputdate: 07/30/1999 Neighborhood: Status: Growth 0

DBA: CHIROPRACTIC HEALTH CENTER
 Owner: WINSTON MARY

Last Year 7,540 2 Years Back 0 3 Years Back 0

Location: 126 OLD RIDGEFIELD RD
 Phone: 203-834-1515

Taxcode: 501 Business Type: DRCH

Mail Address: 126 OLD RIDGEFIELD RD
 WILTON, CT 06897

 Email ID

DataLister: FO Entry Clerk: NN Last Input: 01/12/2000
 List Date: 07/09/1999
 Source: DR WINSTON

TOWN # 004202

Notes:

Type	Description	Leasor/Leasee	YearNew	Pricecode	Depreciation	ItemCost	Qty	Replmt.Cost	Total Value
Property Details:									
16	CHAIR (WOOD/CUSHION)		1995	4219	F 60	60	2	120	70
16	X-RAY VIEWER		1995	3142	F 60	200	1	200	120
16	BOOKCASE (MEDIUM)		1995	2158	F 60	250	1	250	150
16	WORD PROCESSOR (W/MONITOR)		1995	9999	F 60	400	1	400	240
23	SUPPLIES		1999	9999	I 95	65	1	70	
20	PC EQUIP		1999	9999	E 95	2,037	1	2,040	1,940

Property Totals:	Exemptions	Total Value
#16-FURNITURE AND FIXTURES	0	13,570
#20-EDP EQUIPMENT	0	1,940
#23-AVERAGE SUPPLIES	0	60

	Market Value	15,570
Assessment Ratio	0.7000	Assessment Value 10,900
Penalty	0	Total With Penalty 10,900
	Total Exemptions	0

GRAND TOTAL 10,900

INVOICE

KENNEDY PROFESSIONAL SUPPLY
ROBERT T. KENNEDY, INC.
 P.O. BOX 40, CHELMSFORD, MA 01824
 TEL: (978) 250-9000 - LOCAL
 (800) 522-2258 - MA (800) 272-4471 OUTSIDE MA

INVOICE DATE	INVOICE NO	PAGE
04/12/00	448220	1

SOLD TO: Dr. Mary Winston
 126 Old Ridgefield Rd.
 Wilton, CT 06897

SHIP TO: Dr. Mary Winston
 126 Old Ridgefield Rd.
 Wilton, CT 06897

ORDER NO	DATE	CUSTOMER NO	SALES PERSON	PURCHASE ORDER NO	SHIP VIA	SHIP DATE	TERMS
191685	04/12/00	5738	H1		UPS	04/12/00	A FINANCE CHARGE OF 1-12% PER MONTH (18% PER ANNUM) WILL BE CHARGED TO ALL BALANCES OVER 30 DAYS.

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	UNIT	PRICE	TOTAL
D850	1	Dynatron 850 Plus	2695.00	EACH	0.00	2,695.00
PLC	1	Plastic Cart (Mobile # HE-34)	0.00	EACH	0.00	0.00

Jim Kennedy delivered	2,695.00
	0.00
	0.00
	0.00
	2,695.00
	0.00
	2,695.00

From: orders@scriphessco.com
Subject: Ship Confirmation from Scrip Hessco - P30107830101
Date: May 16, 2017 at 10:45 PM
To: DOCMWINST@AOL.COM



Logo

CUSTOMER SERVICE

SEND FEEDBACK



Order #: P30107830101

Thank you for ordering from Scrip Hessco.

Order P30107830101 has shipped. The details appear below.

Purchase Order:

For real-time package updates, go to http://www.fedex.com/Tracking?cntry_code=us for FedEx orders or <http://www.ups.com/> for UPS orders.

FedEx Ground generally takes 3 to 5 business days from the time of shipment to arrive.

If no tracking number appears above, tracking information can be obtained by contacting Customer Service at 1-800-747-3488.

You can track the status of this order, and all your orders, online by visiting Your Account at <http://www.scriphessco.com/login.asp>

Thank you for shopping with us - we hope to hear from you again soon!

Scrip Hessco

SHIP CONFIRMATION



Ship To: CHIROPRACTIC HEALTH CTR-WILTON
176 PIMPEWAUG RD
WILTON, CT 06897

Ship Via: Ground Standard

Payment Method: American Expre

Tracking Numbers: 728806992155

Item/Description	Qty	Amount
HYDROCOLLATOR E-2 231 0007	1	\$ 708.89

201 0001

Order Total

Product Total	\$708.89
Shipping & Handling	\$6.99
Sales Tax	\$0.00
Total	\$715.88

SALE HOT & COLD THERAPY PILLOWS & CUSHIONS

This email was sent to: **DOCMWINST@AOL.COM**

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BOARD OF ASSESSMENT
APPEALS
(203) 563-0121



TOWN HALL
238 Danbury Road
Wilton, Connecticut 06897

April 30, 2020

CHIROPRACTIC HEALTH CENTER OF WILTON
DR. MARY WINSTON
126 OLD RIDGEFIELD RD
WILTON, CT 06897

RE: Board of Assessment Appeals Hearing Date

Dear Taxpayer,

We have received your application for an appeal. Due to recent events we will be hosting hearings remotely. Below you will find your scheduled hearing information.

PROPERTY TYPE/ACCT #: PP/4202
OWNER(S): CHIROPRACTIC HEALTH CENTER OF WILTON
PROPERTY LOCATION: 126 OLD RIDGEFIELD RD
DATE OF APPEAL HEARING: May 7th, 2020
TIME OF APPEAL HEARING: 7:20 PM

PLACE: The information required to attend these hearing will be posted on the town website. Please use the below link to attain sign in information.

<https://www.wiltonct.org/home/pages/minutes-agendas-videosaudios>

Specific credentials for each particular hearing day will be available online closer to the scheduled date.

****Please note, any documents NOT already submitted with your application MUST be sent to the Assessor's Office 72 hours prior to your scheduled hearing. Documents can be emailed to Assessor@wiltonct.org or faxed to 203-563-0293. Documents not previously submitted will be unable to be heard during the hearings.**

Thank you,
Rudolf Hoefling, Chairman
Board of Assessment Appeals

*real
5/5/20
called Assessor's
Office and
cancelled because
not rec'd e
72 hour
notice*

*less than
48 hrs
Notice.*