

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): Vernon C. Miller, Jr.

Business Name: The Miller Law Firm, LLC

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: Vernon C. Miller, Jr. (The Miller Law Firm, LLC)

Address: 433 Ridgfield Rd.
Wilton, CT 06897

Phone: 203-912-3562

Description of Property Being Appealed

NOTE: One application per account being appealed

Account #: 2019036 Property Location: 433 Ridgfield Rd., Wilton, CT 06897

Reason for Appeal:

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

I own 2 businesses that are part-time: The Miller Law Firm, LLC & The Business Guidance Company, LLC (Account # 2019106). All personal property is used in both businesses, but is listed and owned by The Business Guidance Company, LLC. Please see that account attached

Appellant's estimate of Original Cost as of October 1, 2019: 0

Appellant's estimate of Depreciated Value as of October 1, 2019: 0

Appellant's estimate of Assessed Value as of October 1, 2019: 0

(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.

Vernon C. Miller, Jr.

Signature

RECEIVED

MAR 18 2020

3/16/20

Date Signed

Vernon C. Miller, Jr.

Printed Name of Signer

ASSESSOR'S OFFICE

Owner

Position of Signer

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

OFFICE OF THE ASSESSOR
(203) 563-0121
Fax (203) 563-0293



TOWN HALL
238 Danbury Road
Wilton, Connecticut 06897

February 28, 2020

THE MILLER LAW FIRM LLC
433 RIDGEFIELD RD
WILTON, CT 06897

NOTICE OF PERSONAL PROPERTY ASSESSMENT

Property Location: 433 RIDGEFIELD RD
Unique Identification Number: 2019036

According to the provisions of Section 12-55 of the General Statutes of the State of Connecticut, you are hereby notified of your new assessment for the property referenced above, located in the Town of Wilton, Connecticut for the October 1, 2019 Grand List.

October 1, 2019 Net Assessment:

2070

should be zero.

October 1, 2018 Net Assessment:

0

It is required per Section 12-111 of the General Statutes of the State of Connecticut, that a request for an appeal hearing be in writing and filed with the Board of Assessment Appeals on or before the 20TH day of March 2020. Forms may be obtained online or may be picked up in person at the Wilton Assessor's Office, 238 Danbury Rd, Wilton, Connecticut.

Should you have any questions regarding your assessment please contact the Wilton Assessor's Office at 203-563-0121 Monday through Friday from 8:30am to 4:30pm or via email at assessor@wiltonct.org.

Thank you,
Sarah Scacco
Assessor, CCMAII

PLEASE NOTE - THIS IS NOT A BILL

OFFICE OF THE ASSESSOR
(203) 563-0121
Fax (203) 563-0293



TOWN HALL
238 Danbury Road
Wilton, Connecticut 06897

February 28, 2020

THE BUSINESS GUIDANCE COMPANY LLC
C/O VERNON C. MILLER JR
433 RIDGEFIELD RD
WILTON, CT 06897

NOTICE OF PERSONAL PROPERTY ASSESSMENT

Property Location: 433 RIDGEFIELD RD
Unique Identification Number: 2019106

According to the provisions of Section 12-55 of the General Statutes of the State of Connecticut, you are hereby notified of your new assessment for the property referenced above, located in the Town of Wilton, Connecticut for the October 1, 2019 Grand List.

October 1, 2019 Net Assessment: 470

October 1, 2018 Net Assessment: 0

It is required per Section 12-111 of the General Statutes of the State of Connecticut, that a request for an appeal hearing be in writing and filed with the Board of Assessment Appeals on or before the 20TH day of March 2020. Forms may be obtained online or may be picked up in person at the Wilton Assessor's Office, 238 Danbury Rd, Wilton, Connecticut.

Should you have any questions regarding your assessment please contact the Wilton Assessor's Office at 203-563-0121 Monday through Friday from 8:30am to 4:30pm or via email at assessor@wiltonct.org.

Thank you,
Sarah Scacco
Assessor, CCMAII

PLEASE NOTE - THIS IS NOT A BILL

2019 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection

List or Account #:

Owner's Name: The Business Guidance Company, LLC

Assessment date October 1, 2019

Required return date November 1, 2019

DBA:

<https://www.mytaxbill.org/inet/cama/home.do?town=wilton>

Location (street & number) 433 Ridgefield Road

Access Code for On-line:

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 Vernon C. Miller, Jr.

Same

Address 433 Ridgefield Road

City/State/Zip Wilton, CT 06897

Phone / Fax (203) 761-0340

E-mail Buck@BusinessGuidanceCo.com

3. Description of Business Parttime management consulting

4. How many employees work in your facilities in this town only? 1 (sole member)

5. Date your business began in this town? 10/15/2001

6. How many square feet does your firm occupy at your location(s) in this town? 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 consulting

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.

The Miller Law Firm LLC 433 Ridgefield Rd, Wilton, CT 06897

☒ ☐

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)

☐ ☒

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)

☐ ☒

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#:

Owner's Name:

The Business Guidance Company, LLC

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

DETAILED LISTING OF ASSETS ORIG VALUE ≤ \$250 COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

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

1) 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.

2) 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).

3) Computerized filings are acceptable as long as all information is reported in prescribed format.

4) Do not include disposed assets. Disposals are used to reconcile last year's reporting with this year's reporting.

List or Account#:

Owner's Name:

The Business Guidance Company, LLC

Assessment date October 1, 2019

Required return date November 1, 2019

#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	

#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	

#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 ☐

#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	

#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	\$ 638.00	60%	382.80
10-1-16		40%	
Prior Yrs	\$ 585.00	20%	117.00
Total	\$ 1223.00	Total	\$ 499.80

#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	

21a and 21b Total

#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			

#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

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 – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

List or Account#:

Owner's Name:

DBA:

Mailing address:

City/State/Zip:

Location (street & number)

The Business Guidance Company, LLC

433 Ridgefield Road
Wilton, CT 06897

same

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

Property Code and Description

Net Depreciated
Value pages 5 & 6

ASSESSOR'S
USE ONLY
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. 12-61, list tractors in Code 17.

#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.

#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.

#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.

#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 12-61 (76). (Formerly property Codes 13 & 15)

#14 Mobile Manufactured Homes If not currently assessed as real estate

#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.

#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.

#18 - Farming Tools Farm tools, (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).

#19 - Mechanics Tools Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

#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.

#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.

#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).

#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.).

#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).

Total Assessment - all codes #9 through #24

#25 - Penalty for failure to file as required by statute - 25% of assessment

Subtotal >

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-65 required annually
☐ U - Manufacturing Machinery & Equipment - Exemption claim required annually

Total Net Assessment

Assessor's Final Assessment Total >

List or Account#:

Owner's Name:

The Business Guidance Company, LLC

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

Vernon C. Miller Jr. (Sole Member)

Dated

10/29/19

Vernon C. Miller, Jr.

Print or type name

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

Dated

Print or type agent's name

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

Mail declaration to:

Town of Wilton

Town of Wilton

Assessor's Office

Assessor's Office

238 Danbury Road

238 Danbury Road

Wilton, CT

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.