

Town of Hampton Assessor's Office P.O. Box 143 Hampton, CT 06247-0143 **Return Service Requested**

Hampton, Connecticut 2023 Declaration of Personal Property

Filing Requirement – This declaration must be filed with the Assessor of the town where the personal property is located. Declarations of personal property shall be made annually.

If you no longer own the above noted business or personal property assessed in your name last year, you do not need to complete this declaration. You must, however, return this declaration to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business (see Affidavit below). Otherwise, the Assessor must assume that you are still operating the business and have failed to declare your taxable personal property.

iat you are still ope	erating the business and have falled to declare your	axable percental property.	
,	AFFIDAVIT OF BUSINESS TERMINATION OR	OVE OR SALE OF BUSINESS OR PROPERTY	
1	of	at	
Business or property	owners name Business Name (if a	oplicable) Street location	
With regards to said	d business or property I do so certify that on	Said business or property was (Please ⊠ appropri	iate box):
•	Date		
SOLD TO:			
	Name	Address	
MOVED TO:			
	City/Town and State to where business or property was moved	Address	
TERMINATED:	Attach Bill of Sale or Letter of Dissolution to t	nis form and return it with this affidavit to the Assessor's	office
The sig	ner is made aware that the penalty for making a false a	ffidavit is a \$500.00 fine or imprisonment for one year or bo	oth.
The sig	no no made and the penalty for making a reserve		
Signature		Print name	

Penalty for late filing – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) no later than:

Wednesday, November 1, 2023

Hampton Assessor's Office Hours: Tuesday 9:00 AM-4:00 PM and Thursday 3:00 PM -7:00 PM
THE TOWN HALL IS OPEN ON TUESDAYS AND THURSDAYS ONLY.

INSTRUCTIONS

As per CGS 12-63, the Assessor must determine the "present true and actual value" and in determining such value may use the accepted methods of comparable sales, cost less depreciation and income capitalization.

Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

Who Should File --

All owners of taxable personal property.

Declaration -

- 1. Owners of:
 - a. Non-Connecticut registered motor vehicles
 - b. Horses, ponies and thoroughbreds
 - Mobile manufactured home -not assessed as real estate
- Businesses, occupations, farmers, and professionals need to complete: (Commercial and cost information is not open to public inspection)
 - Business Data (page 3).
 - Lessee's Listing Report (page 4).
 - Disposal, Sale or Transfer of Property Report (page 4)
 - Taxable Property Information (pages 5-7).
 - Sign the Declaration of Personal Property Affidavit on page 8.
- 3. **Lessors** need to complete: (Commercial and cost information is not open to public inspection)
 - Business Data (page 3).
 - Lessor's Listing Report (page 3)
 - Disposal, Sale or Transfer of Property Report (page 4)
 - Taxable Property Information (pages 5-7).

Sign the Declaration of Personal Property Affidavit on page 8. Filing Requirements –

- The Personal Property Declaration must be filed annually on or before November 1 (or the Monday following if November 1 falls on Saturday or Sunday) (CGS §12-42).
- A Personal Property Declaration not filed will result in a value determined by the Assessor from the best available information (CGS §12-53b).
- 3. Declarations filed with "same as last year" are INSUFFICIENT and shall be considered an incomplete declaration.
- 4. Pursuant to CGS 12-81(79) tangible personal property older than 10 years with an original value of not more than \$250 is exempt. This exemption shall not be applied for the first ten full assessment years following the assessment year in which the property was acquired. Complete "Detailed Listing of Assets Orig Value ≤ \$250" report on Page 4. Also list total value of such exempt assets in "Reconciliation of Fixed Assets" box on Page 6.

Penalty of 25% is Applied -

- When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
- When declarations are submitted after November 1 [See 1. under Filing Requirements] and an extension has NOT been granted (see Extensions) a 25% penalty is applied to the assessment. Returns mailed in must have a postmark (as

- defined in C.G.S. Sec 1-2a) of November 1 [See 1. under Filing Requirements.] or before.
- When an extension is granted (see Extensions) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the assessment.
- 4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery and the assessment as determined by the originally filed declaration.

Exemptions-

- On page 7, check the box adjacent to the exemption you are claiming.
- Note that several exemptions require an additional application in order to receive that exemption. Please request the form number noted from the Assessor's Office. The Manufacturers Machinery & Equipment Exemption Claim form & its itemized lists for Code 13 property may be requested if not included with this declaration.
- The extension to file the Personal Property Declaration, if granted, may not apply to all required exemption applications and may require a late filing fee. Check with the Assessor.

Signature Required -

- 1. The owners shall sign the declaration (page 8).
- The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
- Corporate officers signing for their corporations must have the returns properly sworn to or notarized; or provide the Assessor with a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the declaration and dates office held.

Extension -

The Assessor may grant a filing extension *for good cause* (CGS §12-42 &12-81K). If a request for an extension is needed, you need to *request the filing extension in writing on or before November 1* (or the Monday following if November 1 falls on Saturday or Sunday) (*PA 19-200*).

Audit -

The Assessor is authorized to audit declarations, within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

Before Filing Make Copies of Completed Declaration for your Records

Example of how to complete the tables on pages 5 and 6

How should the following be declared?

June 2022, you bought a desk for \$800 and a chair for \$200. You have a filing cabinet and printer that you bought 10 years ago for \$2000 that is being used in your business.

See the table to the right for the answer.

#16 - Fur	niture, fixtures and equ	ipment	
Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value
10-1-23		95%	
10-1-22	1000	90%	900
10-1-21		80%	
10-1-20		70%	
10-1-19		60%	
10-1-18		50%	
10-1-17		40%	
Prior Yrs	2000	30%	600
Total	3000	Total	1500

Assessor's Use Only

#16 1500

2023 PERSONAL PROPERTY DECLARATION Commercial and financial information is not open to public inspection

List or Account #: Owner's Name: DBA:		Req	Assessment date Nuired return date N		•
Location (street & number)					
BUSINESS DATA For businesses, of	occupations, professions, farmers, lessors Ar	nswer all questions 1 through 12, writing N	N/A on lines that are not at	oplicable.	
	ons concerning return to -	2. Location of accour	_		
Name			ang records		
Address					
City/State/Zip					
	1 ()	()	1 ()		
T:1			,		
3. Description of Business					
·	n your facilities in this town only?				
5. Date your business began in	•				
	your firm occupy at your location(s) i	in this town?	 Sq. ft.	Own 🗌	l ease 🖂
	poration		Oq. 10.		Lease _
71 1 15 11	nufacturer 🔲 Wholesale 🔲 Servi	ice □ Profession □ Retail/Mer	rcantile. □ Tradesma	n 🗆 Less	or
	er-Describe		Activity Code		.01
				Yes	No
	y of the property included in this dec , identify by specific months, code, co		cticut town	[]	
ioi at least 3 months? If yes,	identify by specific months, code, co	ost, and location(s).		Ш	Ш
If yes give name and mailing					
If yes, complete Lessor's Li 12. Did you have in your posses	sion on October 1 st any borrowed, c		y?		
If yes, complete Lessee's L	sting Report (page 4)				
LESSOR'S LISTING REPORT Lessors: (Please note that property information is reported in prescribed	In order to avoid duplication of assessn under conditional sales agreements mus format.	ments related to leased personal prope at be reported by the lessor.) Computer	orty the following must be rized filings are acceptat	e completed ble as long a	by s all
	Lessee #1	Lessee #2	Lessee	#3	
Name of Lessee					
_essee's address					
Physical location of equipment					
Full equipment description					
s equipment self manufactured?	Yes 🗌 No 🗌	Yes □ No □	Yes □ N	lo 🗌	
Acquisition date					
Current commercial list price new					
Has this lease ever been purchased, assumed or assigned?	Yes ☐ No ☐	Yes ☐ No ☐	Yes □ N	lo 🗌	
f yes, specify from whom					
Date of such purchase, etc.					
f original asset cost was changed by					
his transaction, give details. Type of lease	□Operating □Capital □Conditional Sale	☐Operating ☐Capital ☐Conditional	□Operating □Capital □	TCanditional 9	iala.
ease Term – Begin and end dates		Colo	DOPERATING LICAPITAL L		pale
Monthly contract rent					
Monthly maintenance costs if					
ncluded in monthly payment above s equipment declared on the essor's or the Lessee's	Yes ☐ Lessor ☐ Lessee ☐	Yes ☐ Lessor ☐ Lessee ☐	Yes Lessor	Lessee	
nanufacturing exemption	No Lessee Lessee I	No Lessee	No 🗆		

List or Account#	<u></u>			Assessment date C	october 1, 2023
Owner's Name:				Required return date Nov	vember 1, 2023
	-				
manner as herein	not owned b prescribed,	PORT Pursuant to Connecticut Ge by you but in your possession as of the shall result in the presumption of owne st be reported includes (but is not limit	ership and subsequent tax liability plu	on this form. Failure to declare us penalties. Property you do i	, in the form and not lease that may
Yes No Did you If yes, right.	ou dispose o enter a des	f any leased items that were in your p cription of the property and the date o	ossession on October 1, 2022? f disposition in the space to the		
☐ ☐ 2022? right.	If yes, ind	ny of the leased items that were in you icate previous lessor, item(s) and date	e(s) acquired in the space to the		
□ □ Is the	cost of any	of the equipment listed below declared sition Cost' row.	d anywhere else on this declaration?	If yes, note year in the 'Year I	ncluded' row and list
		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 ☐ No ☐	Yes No	Yes 🗌	No 🗌
Lease Term – Beginning/End					
Monthly rent					
Acquisition Cost		^			
Year Included					
Disposal, sale or tra Disposed Assets Ro this declaration. You	ensfer of pro eport And R ou must, hov found in this	ANSFER OF PROPERTY REPO perty – If you disposed of, sold or tran econciliation Of Fixed Assets on page vever, return to the Assessor this deck return. DO NOT INCLUDE DISPOSA TAILED LISTING OF DISPOSE	sferred a portion of the property inclued. 6. If you no longer own the business aration along with the complete. AFFALS IN TAXABLE PROPERTY REPORTS.	s noted on the cover sheet you IDAVIT OF BUSINESS CLOSING O DRTING SECTION.	do not need to complete
Date Removed	Code#	Descriptio	n of Item	Date Acquired	Acquisition Cost
	DETAIL	ED LISTING OF ASSETS ORIG	VALUE ≤ \$250 COPY AND ATTA	ACH ADDITIONAL SHEETS IF NEE	:DED
		int to CGS 12-81(79) – Listing of a			
		Description of Item	•	Date Acquired	Acquisition Cost
1,000,000,000,000,000,000,000,000,000,0	Nacional (Spanish Control of Cont				

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.
- 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, 2022 is reported in the year ending October 1, 2023).
- 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.

List or	Account#:						Assessmen	it date C	October 1, 2023
Owner	's Name:						Required return o	date No	vember 1, 2023
#19 – Me	echanics Tools			# 20 E	lectronic data processir		-	7 1	•
Year Ending	Original cost, trans- portation &	% Good	Depreciated Value		accordance with Sec	ction 16	88 IRS Codes		
10-1-23		95%			Compute	rs Only			
10-1-22 10-1-21		90%		Year Ending	Original cost, trans- portation & installation	% Good	Depresiated Value		
10-1-21		70%		10-1-23	portation & installation	95%	Depreciated Value	-	
10-1-19		60%		10-1-23		80%		-	
10-1-18		50%		10-1-21		60%		┤ 	
10-1-17		40%		10-1-20		40%			
Prior Yrs		30%		Prior Yrs		20%		#19	
Total		Total		Total		Total		#20	
logically with #21	advanced –include p a	revious	quipment not techno- ly coded #21c property	technolog property	ecommunication compa gically advanced–includ with #21b	de previo			
Year Ending	Original cost, trans- portation &	% Good	Depreciated Value	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		
10-1-23		95%		10-1-23		95%		- 	
10-1-22 10-1-21		90%		10-1-22 10-1-21		80%		-	
10-1-21		70%		10-1-21		60% 40%			
10-1-20		60%		Prior Yrs		20%			
10-1-18		50%		Total		Total			
10-1-17		40%					1		
Prior Yrs		30%		-					
Total		Total			21a and 21b	Total		#21	
#22 – Ca	ables, conduits, pipes	, Class	l Renewables, etc	# 23 - Ex	pensed Supplies			7 I -	
Year Ending 10-1-23	Original cost, trans- portation &	% Good	Depreciated Value	The aver October	age is the total amount 1, 2022 divided by the r since October 1, 2022	number			
10-1-22 10-1-21				Year Ending	Total Expended	# of Months	Average Monthly		
10-1-20				10-1-23				1	
10-1-19				1 10 1 20		<u> </u>	L		
10-1-18									
10-1-17									
Prior Yrs				_					
Total		Total		_				#22	
	Check here if a DPU	JC regu	lated utility					#23	
	Other Goods - includi	,	ehold improvements		tental Entertainment Me	edium	1		
Year Ending	Original cost, trans- portation &	% Good	Depreciated Value	Year Ending	Original cost, trans- portation & installation	% Good	Depreciated Value		
10-1-23		95%		10-1-23		95%		↓	
10-1-22		90%		10-1-22		80%		↓ 	
10-1-21		80%		10-1-21		60%			
10-1-20		70%		<u>10-1-20</u>		40%		│ 	
10-1-19 10-1-18		60% 50%		Prior Yrs		20%		-	
10-1-18		40%		Total	# of video tapes	Total	# of DVD movies	-	
Prior Yrs		30%			# of music CD's		# of video games		
Total		Total		_	24a and 24b	Total	J. 1.000 gaines	#24	
	_		RECONCILIATIO	N OF FIXED		. J.ui	1		
			d last October 1, 2022			-			
	-		e last October 1, 2022			-			
Δος			e last October 1, 2022 & over 10 years old **			-			
ASS			year October 1, 2023	_		-			
	Addeta ucula		, cai Coluber 1, 2023			-			
	Amount of	expense	d equipment last year						
			pitalization Threshold			- -			
				*Comple	te Detailed Listing of D	isnosed	Assets _nage 4		_

** Assets Orig Value ≤ \$250 – page 4

2023 PERSONAL PROPERTY DECLARATION — SUMMARY SHEET Commercial and financial information is not open to public inspection.

List or Account#:	Re	Assessment o quired return dat		ctober 1, 2023 ember 1, 2023
Owner's Name:	This Personal	Property Declarat	ion mu	ıst be signed
DBA:	and o	delivered or posti	narked	d by
	_ wean	sday, November Hampton Asses		3 to:
Mailing address:		P.O. Box 143		
City/State/Zip:	Н	ampton, CT 0624		3
Location (street & number)				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 tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractor	another state or any		#9	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jig Include air and water pollution control equipment.	gs, patterns, etc.).		#10	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animous you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessment.	al will be applied. If		#11	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherr (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 ma research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of ind factory products and eligible for exemption under CGS 12-81 (76). (Formerly property Codes 13 & 15)	anufacturing; used in lustrial machinery or		#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 and all other businesses, occupations and professions. Examples: desks, chairs, tables, file cabinets, typicopy machines, telephones (including mobile telephones), telephone answering machines, facsimile machicash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen	ewriters, calculators,		#16	
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaetc.), used in the operation of a farm.	s corn channers		#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., compute computer equipment, and any computer based equipment acting as a computer as defined under Section 1/1986, etc.). Bundled software is taxable and must be included.	ers, printers, peripheral 68 of the IRS Code of		#20	
#21 - Telecommunications Equipment Excluding furniture, fixtures, and computers, #21a includes c antennae, batteries, generators or any equipment not deemed technologically advanced by the Assessor. # controllers, control frames, relays switching and processing equipment or other equipment deemed technologically the Assessor.	21b includes		#21	
#22 - Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), undergrot turbines, Class I Renewables, etc., of gas, heating, or energy producing companies, telephone comparter power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tan scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g., pum	panies, water and		#22	
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, supplies and maintenance supplies, etc.).	of business (e.g., medical and dental		#23	***************************************
#24 — Other All Other Goods, Chattels and Effects Any other taxable personal property not previously radioes not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, voillboards, coffee makers, water coolers, leasehold improvements.	mentioned or which video games, signs,		#24	
Total Assessment – all codes #9 through #24	Subtotal >			
#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 - Farming Tools - \$500 value I - Horses/ponies \$1000 assessment per animal M - Commercial Fishing Apparatus - \$500 value				
All of the following exemptions require a separate application and/or certificate to be filed with				
G & H - Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption - Exe		equired annually		
I - Farm Machinery \$100,000 assessment - Exemption application M-28 required an	nually			
 J − Class I Renewable - Exemption Application required. J − Water Pollution or Air Pollution control equipment - Connecticut DEEP certificate in 	roquired ====================================			
U – Manufacturing Machinery & Equipment - Exemption claim required annually	equirea – provide co	ру		
	or's Final Asse	ssment Total		
A3563		Johnson Total		

De	CLARATION OF PERSONAL PROPERTY	AFFIDAVIT
THIS FORM MUST BE S	SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MA TY - IMPROPERLY SIGNED DECLARATIONS RE	AY BE FILED WITH THE ASSESSOR. QUIRE A 25% PENALTY
	COMPLETE SECTION A OR SECTION	В
completed according to the best personal property liable to taxatiourpose of evading the laws relat §12-49.	of my knowledge, remembrance, and bon; and that I have not conveyed or to	all sections of this declaration have been belief; that it is a true statement of all my emporarily disposed of any estate for the taxes as per Connecticut General Statutes
CHECK ONE OWI	NER DARTNER	
☐ COF	RPORATE OFFICER	
Signature		Dated
	Signature/Title	
	orginataro, into	
	Print or type name	
Section B		
AGENT I DO HEREBY declare under o	eath that I have been duly appointed agent for the ofile a proper declaration for him in accord with the	e owner of the property listed herein and that I have ne provisions of §12-50 C.G.S.
Agent's Signature		Dated
	Agent's Signature /Title	
	Driet arkens apprella name	
	Print or type agent's name AGENT SIGNATURE MUST BE WITNE	SSED
Witness of agent's sworn statement	7,02111 0,0111 0,12 moo 1 0 2 mm = 1	
Subscribed and sworn to before me -		Dated
Circle one: Assessor or	staff member, Town Clerk, Justice of the Peace, Notary or	Commissioner of Superior
	Court	
Direct questions concerning declar property is located at: Phone 860– 455-9132 x 5 Hand deliver declaration to Town of Hampton Assessor's Office 164 Main St. Hampton, CT	Fax 860– 455-0517 Mail declaration to: Town of Hampton Assessor's Office P.O. Box 143 Hampton, CT 06247-0143	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, 2023
Property is located at: Phone 860– 455-9132 x 5 Hand deliver declaration to Town of Hampton Assessor's Office 164 Main St.	Fax 860– 455-0517 Mail declaration to: Town of Hampton Assessor's Office P.O. Box 143	 □ Read instructions on page 2 □ Complete appropriate sections □ Complete exemption applications □ Sign & date as required on page 8 □ Make a copy for your records
Property is located at: Phone 860– 455-9132 x 5 Hand deliver declaration to Town of Hampton Assessor's Office 164 Main St. Hampton, CT	Fax 860– 455-0517 Mail declaration to: Town of Hampton Assessor's Office P.O. Box 143	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records
Property is located at: Phone 860– 455-9132 x 5 Hand deliver declaration to Town of Hampton Assessor's Office 164 Main St. Hampton, CT	Fax 860– 455-0517 Mail declaration to: Town of Hampton Assessor's Office P.O. Box 143	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records
Property is located at: Phone 860– 455-9132 x 5 Hand deliver declaration to Town of Hampton Assessor's Office 164 Main St. Hampton, CT	Fax 860– 455-0517 Mail declaration to: Town of Hampton Assessor's Office P.O. Box 143	 ☐ Read instructions on page 2 ☐ Complete appropriate sections ☐ Complete exemption applications ☐ Sign & date as required on page 8 ☐ Make a copy for your records

This Personal Property Declaration must be signed above and delivered to the Hampton Assessor or postmarked (as defined in C.G.S. Sec 1-2a & as referenced in Sec. 12-41(d)) by Wednesday, November 1, 2023

-OR- a 25% Penalty as required by law shall be applied.