**SPACE RESERVED FOR MUNICIPALITY USE**

**M-PPD-L**
**State of CT OPM**

# 2025 Declaration of Personal Property

***Filing Requirement*** – This Declaration must be filed with the Assessor of the municipality 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 the full Declaration. You must return the affidavit below 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 the Affidavit below). Otherwise, the Assessor must assume that you still own and are operating the business and have failed to declare your taxable personal property.

## *AFFIDAVIT OF BUSINESS TERMINATION OR MOVE OR SALE OF BUSINESS OR PROPERTY*

I _____ of _____ at _____
Business or property owners name | Business Name (if applicable) | Street location in municipality

With regards to said business or property I do certify that on _____ Said business or property was (Please ☒ appropriate box):
Date

☐ SOLD TO: _____ _____
Name | Address

☐ MOVED TO: _____ _____
Municipality and State to where business or property was moved | Address

☐ TERMINATED: Attach Bill of Sale or Letter of Dissolution to this form and return it with this affidavit to the Assessor's office

The signer is made aware that the penalty for making a false affidavit is a $500.00 fine or imprisonment for one year or both.

_____ _____
Signature | Print name

**Penalty for late filing** – The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this municipality no later than Monday, November 3, 2025 to avoid a 25% Penalty for failure to file.

**Deadline to File: Monday, November 3, 2025**

# 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**
   c. **Mobile manufactured home** not assessed as real estate
2. **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 –**
1. The Declaration of Personal Property must be filed annually on or before November 1 **(or the Monday following if November 1 falls on Saturday or Sunday per CGS §12-42)**.
2. A Declaration of Personal Property 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 and 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 Original 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 –**
1. When no Declaration is filed or a Declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
2. 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 CGS §Sec 1-2a) of November 1 [See 1. under Filing Requirements.] or before.
3. 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-**
1. On page 7, check the box adjacent to the exemption you are claiming.
2. 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 and its itemized lists for Code 13 property may be requested if not included with this Declaration.
3. The extension to file the Declaration of Personal Property, 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).
2. The owner's agent may sign the Declaration. In which case the Declaration must be duly sworn to or notarized.
3. 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 must ***request the filing extension in writing on or before November 1, 2025*.**

**Audit –**
The Assessor is authorized to audit Declarations within three (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).

**Make Copies of Completed Declaration for Your Records Before Filing**

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

How should the following be declared?

June 2024, 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 - Furniture, fixtures and equipment

| Year Ending | Original cost, installation & transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | 1000 | 90% | 900 |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 40% | |
| Prior Yrs | 2000 | 30% | 600 |
| Total | 3000 | Total | 1500 |

**Assessor's Use Only**

| | |
|---|---|
| #16 | 1500 |

# 2025 DECLARATION OF PERSONAL PROPERTY

Commercial and financial information is not open to public inspection

List or Account #: 011610

Owner's Name: GB II New Haven LLC

DBA:

Location (street & number) 5 Waterfront Street

Assessment date October 1, 2025

Required return date November 3, 2025

**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 | Angela M. Orlandella | Richard Brunson |
| Address | c/o Barclay Damon LLP, 125 East Jefferson St. | Alpha Generation, 300 Atlantic Street, 5th Floor |
| Town/State/Zip | Syracuse, NY 13202 | Stamford, CT 06901 |
| Phone / Fax | ( 315 ) 425-2874 / ( 315 ) 425-8565 | ( 212 ) 792-0866 / ( ) |
| E-mail | aorlandella@barclaydamon.com | rbrunson@alphagen.com |

**3.** Description of Business: Electric Power Generation

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

**5.** Date your business began in this municipality? September 2011

**6.** How many square feet does your firm occupy at your location(s) in this municipality? 187,245 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 Electric Power Generation IRS Business Activity Code 551112

| | Yes | No |
|---|---|---|
| **9.** In the last 12 months was any of the property included in this Declaration located in another Connecticut municipality for at least 3 months? If yes, identify by specific months, code, cost, and location(s). | ☐ | ☒ |
| **10.** Are there any other business operations that are operating from your address here in this municipality? If yes, give name and mailing address. | ☐ | ☒ |
| **11.** Do you own tangible personal property that is leased or consigned to others in this municipality? 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 if 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 ☐ No ☐ | Yes ☐ No ☐ | Yes ☐ No ☐ |
| Acquisition date | | | |
| Current commercial list price new | | | |
| Has this lease ever been purchased, assumed or assigned? | Yes ☐ No ☐ | Yes ☐ No ☐ | Yes ☐ No ☐ |
| If yes, specify from whom | | | |
| Date of such purchase, etc. | | | |
| If the original asset cost was changed by this transaction, give details. | | | |
| Type of lease | ☐Operating ☐Capital ☐Conditional Sale | ☐Operating ☐Capital ☐Conditional Sale | ☐Operating ☐Capital ☐Conditional Sale |
| Lease Term – Begin and end dates | | | |
| Monthly contract rent | | | |
| Monthly maintenance costs if included in the monthly payment above | | | |
| Is equipment declared on the Lessor's or the Lessee's manufacturing exemption application? | Yes ☐ No ☐ Lessor ☐ Lessee ☐ | Yes ☐ No ☐ Lessor ☐ Lessee ☐ | Yes ☐ No ☐ Lessor ☐ Lessee ☐ |

List or Account#: 011610 Assessment date October 1, 2025

Owner's Name: GB II New Haven LLC Required return date November 3, 2025

**LESSEE'S LISTING REPORT -** Pursuant to CGS §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, 2024? 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, 2024? 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 ☐ No ☐ | Yes ☐ No ☐ | Yes ☐ No ☐ |
| 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 THE TAXABLE PROPERTY REPORTING SECTION.

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

| Removal Date | Code # | Description of Item | Acquisition Date | Acquisition Cost |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

### DETAILED LISTING OF ASSETS HAVING AN ORIGINAL VALUE LESS THAN $250 (COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED)

Pursuant to CGS §12-81(79) – Listing of assets purchased prior to 10/1/2015 with an original value less than or equal to $250

| Description of Item | Acquired Date | Acquisition Cost |
|---|---|---|
| | | |
| | | |

### TAXABLE PROPERTY INFORMATION

1) All data reported should be:
   a) 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.
   b) Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned. Do not include disposed assets.
   *c)* For used assets purchased where the installed historical cost is not known, the purchase price would be the depreciated value.
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, 2024 are reported on the following year's Declaration).
3) Computerized filings are acceptable if 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 #: 011610
Owner's Name: GB II New Haven LLC

Assessment date October 1, 2025
Required return date November 3, 2025

**# 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 | | | |
| MSRP $ | | | |

**#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 |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | 873,168 | 90% | 785,851 |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | 156,060 | 60% | 93,636 |
| 10-1-20 | 90,506 | 50% | 45,253 |
| 10-1-19 | 231,108 | 40% | 92,443 |
| Prior Yrs | 102,730,355 | 30% | 30,819,107 |
| Total | 104,081,197 | Total | 31,836,290 |

***Assessor's Use Only***

| | |
|---|---|
| # 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 | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 90% | |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| | |
|---|---|
| #11 | |
| #12 | |

**#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 |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 90% | |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 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 | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 90% | |
| 10-1-23 | | 80% | |
| 10-1-22 | 45,224 | 70% | 31,657 |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 30% | |
| Total | 45,224 | Total | 31,657 |

| | |
|---|---|
| #16 | |

**#17 – Farm Machinery**

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 90% | |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

**#18 – Farm Tools**

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 90% | |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

| | |
|---|---|
| #17 | |
| #18 | |

List or Account #: 011610

Owner's Name: GB II New Haven LLC

Assessment date October 1, 2025

Required return date November 3, 2025

#19 – Mechanics Tools

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 90% | |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

# 20 -- Electronic Data Processing Equipment

In accordance with Section 168 IRS Codes
Computers Only

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 80% | |
| 10-1-23 | | 60% | |
| 10-1-22 | 66,811 | 40% | 26,724 |
| Prior Yrs | 506,343 | 20% | 101,269 |
| Total | 573,154 | Total | 127,993 |

#19

#20

#21a Telecommunications Equipment Not **T**echnologically Advanced

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 90% | |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 40% | |
| Prior Yrs | | 30% | |
| Total | | Total | |

#21b Telecommunications Equipment **T**echnologically Advanced

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 80% | |
| 10-1-23 | | 60% | |
| 10-1-22 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

21a and 21b Total

#21

#22 – Cables, Conduits, Pipes, Class I Renewables, etc.

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | | |
| 10-1-24 | | | |
| 10-1-23 | | | |
| 10-1-22 | | | |
| 10-1-21 | | | |
| 10-1-20 | | | |
| 10-1-19 | | | |
| Prior Yrs | | | |
| Total | | Total | |

Check here if a FERC or PURA regulated utility

# 23 – Average Quantity of Supplies Consumed

The average is the total amount expended on supplies since October 1, 2024 divided by the number of months in business since October 1, 2024.

| Year Ending | Total Expended | # of Months | Average Monthly |
|---|---|---|---|
| 9-30-25 | 85,383 | 12 | 7,115 |

*If you are expensing items under IRS Code 178 (which allows you to fully deduct qualifying property), do not include them in Code 23. List them in the proper category where they would normally belong if they were not expensed under Code 178.*

#22

#23

#24a – All Other Goods, Chattels and Effects

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 90% | |
| 10-1-23 | | 80% | |
| 10-1-22 | | 70% | |
| 10-1-21 | | 60% | |
| 10-1-20 | | 50% | |
| 10-1-19 | | 40% | |
| Prior Yrs | 701,238 | 30% | 210,371 |
| Total | 701,238 | Total | 210,371 |

#24b -- Rental Entertainment Medium

| Year Ending | Installed historical cost including transportation | % Good | Depreciated Value |
|---|---|---|---|
| 10-1-25 | | 95% | |
| 10-1-24 | | 80% | |
| 10-1-23 | | 60% | |
| 10-1-22 | | 40% | |
| Prior Yrs | | 20% | |
| Total | | Total | |

____ # of video tapes ____ # of DVD movies

____ # of music CD's ____ # of video games

24a and 24b Total

#24

## RECONCILIATION OF FIXED ASSETS

| | |
|---|---|
| Assets declared last October 1, 2024 | 105,400,813 |
| Assets disposed of since last October 1, 2024* | - |
| Assets added since last October 1, 2024 | + |
| Assets originally valued ≤ $250 & over 10 years old ** | - |
| Assets declared this year October 1, 2025 | 105,400,813 |
| Amount of expensed equipment last year | |
| Capitalization Threshold | |

*Complete Detailed Listing of Disposed Assets –page 4

** Assets Original Value ≤ $250 – page 4

# 2025 DECLARATION OF PERSONAL PROPERTY – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

Assessment date October 1, 2025
Required return date November 3, 2025

List or Account #: 011610

Owner's Name: GB II New Haven LLC

DBA:

Mailing address: c/o Barclay Damon LLP, 125 East Jefferson Street

Town/State/Zip: Syracuse, NY 13202

**This Declaration of Personal Property must be signed, and delivered or postmarked by Monday, November 3, 2025 to Assessor of the municipality where property is located**

Location (number and street) 5 Waterfront Street

| ***Property Code and Description*** | **Net Depreciated Value** pages 5 & 6 | ***ASSESSOR'S USE ONLY*** Code | ASSESSMENTS |
|---|---|---|---|
| **#9 - Motor Vehicles:** Unregistered motor vehicles (e.g. motor homes, tent or truck campers, travel trailers, snowmobiles, utility trailers, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state. Snowmobiles, ATV's, or residential utility trailers used exclusively for personal use are not to be reported, CGS §12-81 (82). | | #9 | |
| **#10 – Industrial Manufacturing Machinery & Equipment:** Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment. Not included under CGS §12-81 (76). | 31,836,290 | #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 the 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). | | #13 | |
| **#14 Mobile Manufactured Homes:** if not currently assessed as real estate | | #14 | |
| **#16 – Furniture, Fixtures and Equipment:** 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. | 31,657 | #16 | |
| **#17 - Farm Machinery:** Farm machinery (e.g., tractors, harrows, brush 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. | 127,993 | #20 | |
| **#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, Class I Renewables, Cylinder and other Tanks** 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 – Average Quantity of Supplies Consumed:** 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.). | 7,115 | #23 | |
| **#24 – 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 and construction in progress (CIP). | 210,371 | #24 | |
| **Total Net Depreciated and Assessment – all codes #9 through #24** **Subtotal >** | 32,213,426 | | |
| **#25 – Personal Property 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 ☐ **I** – Mechanic's Tools - $500 value

☐ **K** – Municipal Leased ☐ **M –** Commercial Fishing Apparatus - $500 value

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

☐ **G & H –** Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually

☐ **I** – Farm Machinery $100,000 assessment - Exemption application M-28 required annually

☐ **J –** Class I Renewable - Exemption Application M-44 required.

☒ **J –** Water Pollution or Air Pollution control equipment – Connecticut DEEP certificate required – provide copy

☐ **U –** Manufacturing Machinery & Equipment Claim Form - Exemption claim required annually

**Assessor's Final Assessment Total >**

List or Account #: 011610
Owner's Name: GB II New Haven LLC

Assessment date October 1, 2025
Required return date November 3, 2025

# 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 CGS §12-49.

SEE PAGE TWO (2) FOR SIGNATURE REQUIREMENTS.

CHECK ONE ☐ OWNER ☐ PARTNER
☐ CORPORATE OFFICER ☐ MEMBER

**Owner Signature** _____ Dated _____
Signature/Title

_____
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 Dated _____
Agent's Signature /Title

Kevin R. McAuliffe
Print or type agent's name

**AGENT SIGNATURE MUST BE WITNESSED**

Witness of agent's sworn statement

Subscribed and sworn to before me _____ Dated _____
Assessor or staff member, Municipal Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

**For questions concerning this Declaration, contact the Assessor's Office at:**

***SPACE RESERVED FOR MUNICIPALITY ADDRESS***

**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 3, 2025**

**Notes:**

**The Declaration of Personal Property must be signed and delivered or postmarked to the Assessor of this municipality no later than Monday, November 3, 2025 to avoid a 25% Penalty for failure to file.**

| Name of Purchaser | Address | CT Tax Registration Number (If none, explain) | Federal Employer ID Number |
|---|---|---|---|
| PSEG Power Connecticut LLC | 80 Park Plaza, Newark NJ 07101 | 9593377-000 | 06-1527845 |
| **Name of Seller** | **Address** | **CT Tax Registration Number (If none, explain)** | **Federal Employer ID Number** |
| GLOBAL CHEM-FEED SOLUTIONS, LLC | 2015 STOUT DRIVE WARMINSTER PA 18974 | | |

Check One Box: ☒ Blanket Certificate ☐ Certificate for One Purchase Only

Check Applicable Box(es): ☒ Air Pollution Equipment ☒ Supplies/Consumables

Itemized Description of Items Purchased (For the municipal property tax exemption, include date acquired, date installed, and purchase price. These items must also be included on the *Declaration of Personal Property*):

For the purchase of Air Pollution Control Equipment and consumables designated as approved for use, consumption or incorporation in our PSEG Power Connecticut air pollution system. Under PS 99(2) - Tax Exemptions for Certain Air Pollution Control Equipment, this item is exempt as it appears on the list as item #2 Ammonia.
See attached Statement.

## Declaration by Purchaser

The item(s) described above are tangible personal property to be used or consumed by a business in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, certified as approved for such purpose by the Commissioner of the Department Environmental Protection.

In accordance with Conn. Gen. Stat. §12-412(22), the purchase of these item(s) is exempt from sales and use taxes.

In accordance with Conn. Gen. Stat. §12-81(52), these items may be exempt from municipal property tax. Describe the items above and include on the *Declaration of Personal Property*.

**Declaration:** I declare under penalty of law that I have examined this return or document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both.

PSEG Power Connecticut LLC.

Name of Purchasing Business

By: Digitally signed by Ukejianya, Lynn C. Date: 2018.05.23 10:40:44 -04'00'

Authorized Signature of Owner or Officer

Assistant Controller - Tax

Title

5/22/2018

Date

CERT-117 (Back)
(Rev. 01/05)

Department of Revenue Services
State of Connecticut
25 Sigourney Street
Hartford CT 06106-5032

(Rev. 01/05)

# CERT-117

## Purchases of Tangible Personal Property Incorporated Into or Consumed in Air Pollution Control Facilities

**General Purpose:** The purchaser uses this certificate to claim exemption from sales and use taxes under Conn. Gen. Stat. §12-412(22). The exemption is for purchases of tangible personal property or supplies acquired for incorporation into or used and consumed in the operation of facilities, the primary purpose of which is the reduction, control, or elimination of air pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection. The Commissioner may certify to a portion of the tangible personal property acquired for incorporation into such facilities to the extent that the portion has as its primary purpose the reduction, control, or elimination of air pollution.

This certificate may also be used to certify that, for purposes of the municipal property tax exemption under Conn. Gen. Stat. §12-81(52), the tangible personal property has been approved for incorporation into or used and consumed in the operation of air pollution abatement facilities. For information on either of these provisions, see **Policy Statement 99(2)**, *Tax Exemptions for Certain Air Pollution Control Equipment*.

**Statutory Authority:** Conn. Gen. Stat. §§12-412(22) and 12-81(52)

**Repeal of the Corporation Business Tax Credit:** Effective for income years beginning on or after January 1, 1998, the corporation business tax credit under Conn. Gen. Stat. §12-217c, for certain expenses for air pollution abatement is repealed. Any corporation eligible for this tax credit may carry any remaining tax credit forward as the provisions of this section would have allowed prior to repeal.

**Purchases of Items Not Listed in PS 99(2):** The purchaser must obtain and attach to this certificate written approval from the Commissioner of the Department of Environmental Protection indicating that an item of tangible personal property is approved for use in an air pollution control facility. For information on how to obtain written approval from the Department of Environmental Protection (DEP), see PS 99(2).

**Instructions for the Purchaser:** An owner or officer of a business that purchases tangible personal property to be incorporated into or consumed in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection can issue and sign this certificate. To qualify for the exemption from sales and use taxes under Conn. Gen. Stat. §12-412(22), the purchaser must present this certificate to the retailer at the time of purchase of the qualifying tangible personal property.

To obtain the municipal property tax exemption under Conn. Gen. Stat. §12-81(52) which may be available for qualifying structures or equipment, the taxpayer must file a properly completed copy of this certificate with the assessor of the municipality in which the structures or equipment are located after confirming the municipality's procedures for qualifying for the exemption.

**Instructions for the Seller:** Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale of tangible personal property is not subject to sales and use taxes when the tangible personal property or supplies will be used or consumed in the operation of facilities, the primary purpose of which is the reduction, control, or elimination of air pollution, and is certified as approved for such purpose by the Commissioner of the Department of Environmental Protection.

The certificate is valid only if taken in good faith from a person who is an owner or officer of a business that will use tangible personal property being purchased as provided in Conn. Gen. Stat. §12-412(22). For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser will not use the tangible personal property for air pollution abatement or that the tangible personal property cannot be used for such purpose or that the tangible personal property has not been approved by DEP. Keep this certificate together with proof that the tangible personal property is approved for use or consumption in air pollution abatement, and bills or invoices to the purchaser for at least six period from the date the items were purchased. The bills, invoices, or records covering purchases made under this certificate must be appropriately marked to indicate this is an exempt purchase. The words "Exempt Under CERT-117" satisfy the requirement.

This certificate may be used for individual exempt purchases, in which event the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

**For More Information:** Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS

# PS 99(2)

# Tax Exemptions for Certain Air Pollution Control Equipment

## PURPOSE

The purpose of this Policy Statement is to describe the procedures for making purchases of air pollution control equipment exempt from sales and use taxes pursuant to Conn. Gen. Stat. §12-412(22). This Policy Statement also provides information about a municipal property tax exemption in Conn. Gen. Stat. §12-81(52), and explains the qualification process for such exemption.

This Policy Statement lists certain air pollution control equipment and supplies which have been designated as approved by the Commissioner of the Department of Environmental Protection for use, incorporation or consumption in air pollution control facilities. If an item of tangible personal property appears on the list contained in this Policy Statement, it is not necessary for a purchaser to obtain advance written approval from the Department of Environmental Protection (DEP) in order to qualify for the exemption from sales and use taxes on the purchase of such item or to qualify for the municipal property tax exemption.

**EFFECTIVE DATE:** Effective for tax periods beginning on or after January 1, 1998.

**STATUTORY AUTHORITY:** Conn. Gen. Stat. §§12-412(22) and 12-81(52).

## BACKGROUND

An exemption from sales and use taxes is available under Conn. Gen. Stat. §12-412(22) for purchases of tangible personal property and supplies certified by DEP, which are acquired for incorporation into or used and consumed in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution. This exemption applies ***only*** to purchases of tangible personal property or supplies, and is not available for purchases of taxable services.

An exemption from municipal property taxes is available under Conn. Gen. Stat. §12-81(52) for structures and equipment acquired for the primary purpose of reducing, controlling or eliminating air pollution, certified as approved for such purpose by DEP.

## REPEAL OF THE CORPORATION BUSINESS TAX CREDIT

Effective for income years beginning on or after January 1, 1998, the corporation business tax credit under Conn. Gen. Stat. §12-217c for certain expenses for air pollution abatement is repealed. Any corporation eligible for this tax credit may carry any remaining tax credit forward, as the provisions of this section would have allowed prior to repeal. (1997 Conn. Pub. Acts 295, §§21 and 24)

## PROCEDURES FOR QUALIFYING PURCHASES FOR SALES AND USE TAX EXEMPTION PURSUANT TO CONN. GEN. STAT. §12-412(22)

If an item of tangible personal property appears on the list of air pollution control equipment contained in this Policy Statement and is intended to be incorporated into or used and consumed in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, the purchaser need only present the retailer of such item with a copy of a properly completed **CERT-117**, *Certificate for Purchases of Tangible Personal Property Incorporated Into or Consumed in Air Pollution Control Facilities.*

**NOTE: Persons using CERT-117 to make exempt purchases of tangible personal property (or for any other purpose specified in this Policy Statement) must be prepared to provide to the Department of Environmental Protection or the Department of Revenue Services, or both, on demand, a detailed list of all items purchased, and to prove that such items were used in facilities, the primary purpose of which was air pollution reduction, control or elimination, and not another purpose.**

In the event that an item of tangible personal property does not appear on the list in this Policy Statement, but the purchaser intends to use or consume it in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, the purchaser must receive written approval from the Commissioner of the Department of Environmental Protection indicating that such item of tangible personal property is approved for use in an air pollution control facility. Such written approval must be attached to **CERT-117** and the procedures for use of that certificate should be followed once such written approval has been secured.

## PROCEDURES FOR QUALIFYING *STRUCTURES AND EQUIPMENT* FOR MUNICIPAL PROPERTY TAX RELIEF PURSUANT TO CONN. GEN. STAT. §12-81(52)

The Commissioner of Revenue Services does not directly administer Conn. Gen. Stat. §12-81(52), which is a municipal property tax statute allowing an exemption from property tax for certain air pollution control equipment. However, in order to facilitate the procedures for qualifying equipment for such an exemption, **CERT-117**, when properly completed, serves as the certification of approval by the Commissioner of the Department Environmental Protection as required by Conn. Gen. Stat. §12-81(52) that such equipment has the primary purpose of *reducing, controlling or eliminating air pollution.*

**NOTE: Persons using CERT-117 to receive a municipal property tax exemption for purchases of certain air pollution control equipment must provide the item number and description listed in this publication to the assessor of the municipality in which the air pollution control equipment or structure is located. This information must be included on the *Declaration of Personal Property* to qualify the item for exemption from municipal property tax.**

In the event that the equipment purchased does not appear on the list in this Policy Statement, but the purchaser intends to use or consume it in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, the purchaser must attach to **CERT-117** written approval from the Commissioner of the Department of Environmental Protection indicating that such equipment is approved for use in an air pollution control facility.

In order to qualify for the exemption, the taxpayer should file a copy of **CERT-117** with the assessor of the municipality in which the air pollution control equipment or structure is located, on or before the first day of November in such assessment year. Any inquiries regarding that exemption should be addressed to the relevant municipal assessor.

## LIST OF AIR POLLUTION CONTROL EQUIPMENT AND CONSUMABLES DESIGNATED AS APPROVED FOR USE, CONSUMPTION OR INCORPORATION IN AIR POLLUTION CONTROL FACILITIES

1. Activated Carbon Adsorption or Carbon Adsorbers
2. Ammonia
3. Bags
4. Breakaway Couplings*
5. Catalysts
6. Catalytic Afterburner with or without Heat Exchanger
7. Centrifugal Collector
8. Coaxial Hose*
9. Combustion Modification to Meet NOx RACT
10. Control Equipment to Meet CTGS, RACT or Other Regulatory Requirements
11. Cyclone, Including Multiple Cyclone
12. Desulfurization
13. Direct Flame Afterburner
14. Dry Limestone Injection
15. Electrostatic Precipitator
16. Fabric Filter
17. Flares
18. Flue Gas Recirculation
19. Gas Scrubber
20. Gravity Collector
21. Limestone
22. Mist Eliminator
23. Nitrogen Blanket
24. Reagents – e.g., lime, carbon, etc.
25. Reagent Scrubbing Processes
26. Refrigerated Condenser

27. Retrofit Kit*
28. Selective Catalytic or Non Catalytic Reduction
29. Spray Booth Filters
30. Staged Combustion
31. Steam or Water Injection, Water Sprays
32. Thermal Afterburner with or without HX
33. Tray-Type Gas Adsorption Column
34. Ultrasonic Water Sprays
35. Urea
36. Vapor Lock Balance Recovery System*
37. Vapor Recovery Nozzle*
38. Vapor Recovery System (including condensers)*
39. Vapor Return Piping*
40. Water Wash
41. Wet Electrostatic Precipitators
42. Wet Scrubber or Adsorber, e.g., Venturi, etc.
43. Whip Hose*

*Stage II Vapor Recovery Equipment

**NOTE: The above list includes equipment and chemicals which may be used for purposes other than air pollution control. Equipment and chemicals which are used in the normal course of business for purposes other than air pollution control are not eligible for tax relief. Taxpayers may apply for the sales and use tax and municipal property tax exemptions under the statutory provisions listed in this Policy Statement *only* for items purchased for the primary purpose of the reduction, control or elimination of air pollution.**

## HOW TO OBTAIN WRITTEN APPROVAL FOR AIR POLLUTION CONTROL EQUIPMENT NOT LISTED IN THIS POLICY STATEMENT

Call the Engineering and Technical Services Division of DEP's Air Management Bureau at 860-424-4152.

**Mail written requests to:**

**Director of Engineering & Technical Services**
**Bureau of Air Management**
**Connecticut Department of Environmental Protection**
**79 Elm Street**
**Hartford CT 06106-5127**

**EFFECT ON OTHER DOCUMENTS:** This document modifies and supersedes **PS 94(5)**, *Tax Credits and Exemptions for Certain Air Pollution Equipment.*

**EFFECT OF THIS DOCUMENT:** A Policy Statement is a document that explains in depth a current Department position, policy or practice affecting the tax liability of taxpayers.

**FOR FURTHER INFORMATION:** Please call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free from within Connecticut), *or*
- **860-297-5962** (from anywhere).

**TTY, TDD and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

**FORMS AND PUBLICATIONS:** Forms and publications are available all day, seven days a week:

- **Internet:** preview and download forms and publications from the DRS web site: **www.state.ct.us/drs**
- **DRS TAX-FAX:** call **860-297-5698** from the handset attached to your fax machine and select from the menu, or
- **Telephone:** Call **1-800-382-9463** (toll-free from within Connecticut) and select Option 2 from a touch-tone phone, or **860-297-4753** (from anywhere).

Department of Revenue Services
State of Connecticut
25 Sigourney Street
Hartford CT 06106-5032

(Rev. 01/05)

# CERT-117

## Purchases of Tangible Personal Property Incorporated Into or Consumed in Air Pollution Control Facilities

**General Purpose:** The purchaser uses this certificate to claim exemption from sales and use taxes under Conn. Gen. Stat. §12-412(22). The exemption is for purchases of tangible personal property or supplies acquired for incorporation into or used and consumed in the operation of facilities, the primary purpose of which is the reduction, control, or elimination of air pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection. The Commissioner may certify to a portion of the tangible personal property acquired for incorporation into such facilities to the extent that the portion has as its primary purpose the reduction, control, or elimination of air pollution.

This certificate may also be used to certify that, for purposes of the municipal property tax exemption under Conn. Gen. Stat. §12-81(52), the tangible personal property has been approved for incorporation into or used and consumed in the operation of air pollution abatement facilities. For information on either of these provisions, see **Policy Statement 99(2)**, *Tax Exemptions for Certain Air Pollution Control Equipment*.

**Statutory Authority:** Conn. Gen. Stat. §§12-412(22) and 12-81(52)

**Repeal of the Corporation Business Tax Credit:** Effective for income years beginning on or after January 1, 1998, the corporation business tax credit under Conn. Gen. Stat. §12-217c, for certain expenses for air pollution abatement is repealed. Any corporation eligible for this tax credit may carry any remaining tax credit forward as the provisions of this section would have allowed prior to repeal.

**Purchases of Items Not Listed In PS 99(2):** The purchaser must obtain and attach to this certificate written approval from the Commissioner of the Department of Environmental Protection indicating that an item of tangible personal property is approved for use in an air pollution control facility. For information on how to obtain written approval from the Department of Environmental Protection (DEP), see PS 99(2).

**Instructions for the Purchaser:** An owner or officer of a business that purchases tangible personal property to be incorporated into or consumed in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, certified as approved for such purpose by the Commissioner of the Department of Environmental Protection can issue and sign this certificate. To qualify for the exemption from sales and use taxes under Conn. Gen. Stat. §12-412(22), the purchaser must present this certificate to the retailer at the time of purchase of the qualifying tangible personal property.

To obtain the municipal property tax exemption under Conn. Gen. Stat. §12-81(52) which may be available for qualifying structures or equipment, the taxpayer must file a properly completed copy of this certificate with the assessor of the municipality in which the structures or equipment are located after confirming the municipality's procedures for qualifying for the exemption.

**Instructions for the Seller:** Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving the sale of tangible personal property is not subject to sales and use taxes when the tangible personal property or supplies will be used or consumed in the operation of facilities, the primary purpose of which is the reduction, control, or elimination of air pollution, and is certified as approved for such purpose by the Commissioner of the Department of Environmental Protection.

The certificate is valid only if taken in good faith from a person who is an owner or officer of a business that will use tangible personal property being purchased as provided in Conn. Gen. Stat. §12-412(22). For example, the good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser will not use the tangible personal property for air pollution abatement or that the tangible personal property cannot be used for such purpose or that the tangible personal property has not been approved by DEP. Keep this certificate together with proof that the tangible personal property is approved for use or consumption in air pollution abatement, and bills or invoices to the purchaser for at least six period from the date the items were purchased. The bills, invoices, or records covering purchases made under this certificate must be appropriately marked to indicate this is an exempt purchase. The words "Exempt Under CERT-117" satisfy the requirement.

This certificate may be used for individual exempt purchases, in which event the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the box marked "Blanket Certificate" must be checked. A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

**For More Information:** Call Taxpayer Services at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911. Preview and download forms and publications from the DRS Web site at **www.ct.gov/DRS**

| Name of Purchaser | Address | CT Tax Registration Number (If none, explain) | Federal Employer ID Number |
|---|---|---|---|
| PSEG Power Connecticut LLC | 80 Park Plaza, Newark NJ 07101 | 9593377-000 | 06-1527845 |
| **Name of Seller** | **Address** | **CT Tax Registration Number (If none, explain)** | **Federal Employer ID Number** |
| General Electric Company | 1 River Road Schenectady NY 10011 | | |

Check One Box: ☒ Blanket Certificate ☐ Certificate for One Purchase Only

Check Applicable Box(es): ☒ Air Pollution Equipment ☒ Supplies/Consumables

Itemized Description of Items Purchased (For the municipal property tax exemption, include date acquired, date installed, and purchase price. These items must also be included on the *Declaration of Personal Property*):

For the purchase of Air Pollution Control Equipment and consumables designated as approved for use, consumption or incorporation in our PSEG Power Connecticut air pollution system. Under PS 99(2) - Tax Exemptions for Certain Air Pollution Control Equipment, this item is exempt as it appears on the list as item #10 Control Equipment to meet CTGS, RACT, or Other Regulatory Requirements, #28 Selective Catalaytic or non-catalytic reduction and #31 Steam Water Injection, Water Sprays.
See attached Statement.

## Declaration by Purchaser

The item(s) described above are tangible personal property to be used or consumed by a business in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, certified as approved for such purpose by the Commissioner of the Department Environmental Protection.

In accordance with Conn. Gen. Stat. §12-412(22), the purchase of these item(s) is exempt from sales and use taxes.

In accordance with Conn. Gen. Stat. §12-81(52), these items may be exempt from municipal property tax. Describe the items above and include on the *Declaration of Personal Property*.

**Declaration:** I declare under penalty of law that I have examined this return or document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than $5,000, or imprisonment for not more than five years, or both.

PSEG Power Connecticut LLC

Name of Purchasing Business

By: Digitally signed by Ukejianya, Lynn C. Date: 2017.09.20 10:32:15 -04'00'

Authorized Signature of Owner or Officer

Assistant Controller - Tax

Title

8/30/2017

Date

| PSEG Power Connecticut LLC List of Pollution Control Categories | 2017 |
|---|---|
| **Category** | **Equipment Description** |
| 10. Control Equipment to Meet CTGS, RACT or Other Regulatory Requirements | CEMS |
| 10. Control Equipment to Meet CTGS, RACT or Other Regulatory Requirements | DLN Combustion System |
| 28. Selective Catalytic or Non-Catalytic Reduction | SCR System |
| 28. Selective Catalytic or Non-Catalytic Reduction | CO Catalyst System |
| 31. Steam or Water Injection, Water Sprays | Water Injection System |
| 31. Steam or Water Injection, Water Sprays | Water Startup Fuel Heater |

# PS 99(2)

# Tax Exemptions for Certain Air Pollution Control Equipment

## PURPOSE

The purpose of this Policy Statement is to describe the procedures for making purchases of air pollution control equipment exempt from sales and use taxes pursuant to Conn. Gen. Stat. §12-412(22). This Policy Statement also provides information about a municipal property tax exemption in Conn. Gen. Stat. §12-81(52), and explains the qualification process for such exemption.

This Policy Statement lists certain air pollution control equipment and supplies which have been designated as approved by the Commissioner of the Department of Environmental Protection for use, incorporation or consumption in air pollution control facilities. If an item of tangible personal property appears on the list contained in this Policy Statement, it is not necessary for a purchaser to obtain advance written approval from the Department of Environmental Protection (DEP) in order to qualify for the exemption from sales and use taxes on the purchase of such item or to qualify for the municipal property tax exemption.

**EFFECTIVE DATE:** Effective for tax periods beginning on or after January 1, 1998.

**STATUTORY AUTHORITY:** Conn. Gen. Stat. §§12-412(22) and 12-81(52).

## BACKGROUND

An exemption from sales and use taxes is available under Conn. Gen. Stat. §12-412(22) for purchases of tangible personal property and supplies certified by DEP, which are acquired for incorporation into or used and consumed in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution. This exemption applies ***only*** to purchases of tangible personal property or supplies, and is not available for purchases of taxable services.

An exemption from municipal property taxes is available under Conn. Gen. Stat. §12-81(52) for structures and equipment acquired for the primary purpose of reducing, controlling or eliminating air pollution, certified as approved for such purpose by DEP.

## REPEAL OF THE CORPORATION BUSINESS TAX CREDIT

Effective for income years beginning on or after January 1, 1998, the corporation business tax credit under Conn. Gen. Stat. §12-217c for certain expenses for air pollution abatement is repealed. Any corporation eligible for this tax credit may carry any remaining tax credit forward, as the provisions of this section would have allowed prior to repeal. (1997 Conn. Pub. Acts 295, §§21 and 24)

## PROCEDURES FOR QUALIFYING PURCHASES FOR SALES AND USE TAX EXEMPTION PURSUANT TO CONN. GEN. STAT. §12-412(22)

If an item of tangible personal property appears on the list of air pollution control equipment contained in this Policy Statement and is intended to be incorporated into or used and consumed in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, the purchaser need only present the retailer of such item with a copy of a properly completed **CERT-117**, *Certificate for Purchases of Tangible Personal Property Incorporated Into or Consumed in Air Pollution Control Facilities.*

**NOTE: Persons using CERT-117 to make exempt purchases of tangible personal property (or for any other purpose specified in this Policy Statement) must be prepared to provide to the Department of Environmental Protection or the Department of Revenue Services, or both, on demand, a detailed list of all items purchased, and to prove that such items were used in facilities, the primary purpose of which was air pollution reduction, control or elimination, and not another purpose.**

In the event that an item of tangible personal property does not appear on the list in this Policy Statement, but the purchaser intends to use or consume it in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, the purchaser must receive written approval from the Commissioner of the Department of Environmental Protection indicating that such item of tangible personal property is approved for use in an air pollution control facility. Such written approval must be attached to **CERT-117** and the procedures for use of that certificate should be followed once such written approval has been secured.

## PROCEDURES FOR QUALIFYING STRUCTURES AND EQUIPMENT FOR MUNICIPAL PROPERTY TAX RELIEF PURSUANT TO CONN. GEN. STAT. §12-81(52)

The Commissioner of Revenue Services does not directly administer Conn. Gen. Stat. §12-81(52), which is a municipal property tax statute allowing an exemption from property tax for certain air pollution control equipment. However, in order to facilitate the procedures for qualifying equipment for such an exemption, **CERT-117**, when properly completed, serves as the certification of approval by the Commissioner of the Department Environmental Protection as required by Conn. Gen. Stat. §12-81(52) that such equipment has the primary purpose of reducing, controlling or eliminating air pollution.

**NOTE: Persons using CERT-117 to receive a municipal property tax exemption for purchases of certain air pollution control equipment must provide the item number and description listed in this publication to the assessor of the municipality in which the air pollution control equipment or structure is located. This information must be included on the *Declaration of Personal Property* to qualify the item for exemption from municipal property tax.**

In the event that the equipment purchased does not appear on the list in this Policy Statement, but the purchaser intends to use or consume it in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, the purchaser must attach to **CERT-117** written approval from the Commissioner of the Department of Environmental Protection indicating that such equipment is approved for use in an air pollution control facility.

In order to qualify for the exemption, the taxpayer should file a copy of **CERT-117** with the assessor of the municipality in which the air pollution control equipment or structure is located, on or before the first day of November in such assessment year. Any inquiries regarding that exemption should be addressed to the relevant municipal assessor.

## LIST OF AIR POLLUTION CONTROL EQUIPMENT AND CONSUMABLES DESIGNATED AS APPROVED FOR USE, CONSUMPTION OR INCORPORATION IN AIR POLLUTION CONTROL FACILITIES

1. Activated Carbon Adsorption or Carbon Adsorbers
2. Ammonia
3. Bags
4. Breakaway Couplings*
5. Catalysts
6. Catalytic Afterburner with or without Heat Exchanger
7. Centrifugal Collector
8. Coaxial Hose*
9. Combustion Modification to Meet NOx RACT
10. Control Equipment to Meet CTGS, RACT or Other Regulatory Requirements
11. Cyclone, Including Multiple Cyclone
12. Desulfurization
13. Direct Flame Afterburner
14. Dry Limestone Injection
15. Electrostatic Precipitator
16. Fabric Filter
17. Flares
18. Flue Gas Recirculation
19. Gas Scrubber
20. Gravity Collector
21. Limestone
22. Mist Eliminator
23. Nitrogen Blanket
24. Reagents – e.g., lime, carbon, etc.
25. Reagent Scrubbing Processes
26. Refrigerated Condenser

27. Retrofit Kit*
28. Selective Catalytic or Non Catalytic Reduction
29. Spray Booth Filters
30. Staged Combustion
31. Steam or Water Injection, Water Sprays
32. Thermal Afterburner with or without HX
33. Tray-Type Gas Adsorption Column
34. Ultrasonic Water Sprays
35. Urea
36. Vapor Lock Balance Recovery System*
37. Vapor Recovery Nozzle*
38. Vapor Recovery System (including condensers)*
39. Vapor Return Piping*
40. Water Wash
41. Wet Electrostatic Precipitators
42. Wet Scrubber or Adsorber, e.g., Venturi, etc.
43. Whip Hose*

*Stage II Vapor Recovery Equipment

**NOTE: The above list includes equipment and chemicals which may be used for purposes other than air pollution control. Equipment and chemicals which are used in the normal course of business for *purposes other than air pollution control* are not eligible for tax relief. Taxpayers may apply for the sales and use tax and municipal property tax exemptions under the statutory provisions listed in this Policy Statement *only* for items purchased for the *primary purpose of the reduction, control* or elimination of air pollution.**

## HOW TO OBTAIN WRITTEN APPROVAL FOR *AIR POLLUTION CONTROL EQUIPMENT* NOT LISTED IN THIS POLICY STATEMENT

Call the Engineering and Technical Services Division of DEP's Air Management Bureau at 860-424-4152.

***Mail* written requests to:**

**Director of Engineering & Technical Services**
**Bureau of Air Management**
**Connecticut Department of Environmental Protection**
**79 Elm Street**
**Hartford CT 06106-5127**

**EFFECT ON OTHER DOCUMENTS:** This document modifies and supersedes **PS 94(5)**, *Tax Credits and Exemptions for Certain Air Pollution Equipment.*

**EFFECT OF THIS DOCUMENT:** A Policy Statement is a document that explains in depth a current Department position, policy or practice affecting the tax liability of taxpayers.

**FOR FURTHER INFORMATION:** Please call the Department of Revenue Services during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free from within Connecticut), or
- **860-297-5962** (from anywhere).

**TTY, TDD and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

**FORMS AND PUBLICATIONS:** Forms and publications are available all day, seven days a week:

- **Internet:** preview and download forms and publications from the DRS web site: **www.state.ct.us/drs**
- **DRS TAX-FAX:** call **860-297-5698** from the handset attached to your fax machine and select from the menu, or
- **Telephone:** Call **1-800-382-9463** (toll-free from within Connecticut) and select **Option 2** from a touch-tone phone, or **860-297-4753** (from anywhere).