



City Of West Haven

ASSESSOR'S OFFICE

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WHY DOES MY SIGNATURE HAVE TO BE NOTARIZED?

If you are a sole proprietor (that is, you personally own all the assets used in the conduct of your business) or you are one of the partners in a simple partnership (that is, your partnership was not created pursuant to the corporation laws of any state) your signature does **not** have to be notarized. As a sole proprietor or as one of the partners in a simple partnership, it is assumed that you have personal knowledge of the value of the assets used in the conduct of your business.

However when the business is being conducted as a LLC, LP, LLP, PC, Corporation (Inc), Type "S" Corporation or some other separate legal entity or individual, it is necessary to have the identity, the authority and the knowledge of the signer sworn to by the notarization process. This is especially true when the name of the business is fictitious (i.e., when the name of the business bears no similarity with the name of the signer).

Section 12-50 CGS allows an "authorized agent" to file a personal property declaration on behalf of the "taxpayer". While you may be the "owner" of the LLC, LP, LLP, PC, Corporation (Inc), or Type "S" Corporation; it is the LLC, LP, LLP, PC, Corporation (Inc) or Type "S" Corporation that owns the assets used in the conduct of the business. Therefore it is the LLC, LP, LLP, PC, Corporation (Inc) or Type "S" Corporation that is the "taxpayer". Thus when someone signs for a LLC, LP, LLP, PC, Corporation (Inc) or Type "S" Corporation, they are, in fact, signing as an agent of that LLC, LP, LLP, PC, Corporation (Inc) or Type "S" Corporation.

Section 12-50 CGS also states, in part, such agent "shall make **oath** that he is authorized....and has knowledge of all taxable property...".

Section 3-94 (6) CGS states, in part, an "**oath**...means a notarial act...in which a notary public certifies that a person has made a vow in the presence of the notary public on penalty of perjury..."

Thus an agent's signature must be notarized because it is only through the act of notarization that an **oath** is made pursuant to Section 12-50 CGS and it is only through an **oath** that the Assessor can verify that the signer is authorized to be an agent and that he/she has knowledge of all taxable property as required in Section 12-50 CGS.

The oath (as provided through the act of notarization) is an acknowledgment that the person signing personally appeared before the notary, that he/she has authority to provide the information that appears on that personal property declaration and that he/she has knowledge of all taxable property owned.

If in doubt, always have the signature notarized in order to avoid a penalty.

Section 12-50. List may be filed by spouse, attorney or agent. The list of taxable property required to be filed annually by any taxpayer may be filed by the husband or wife or by an authorized agent or attorney of a taxpayer. Such husband or wife or agent or attorney shall make oath that he is authorized by the taxpayer to file such list and that he has knowledge of all taxable property of his principal subject to taxation in the town or municipality wherein such list is filed.

Section 3-94a. Notaries Public. Definitions. (6) "Oath" or "affirmation" means a notarial act or part thereof in which a notary public certifies that a person has made a vow in the presence of the notary public on penalty of perjury. In the case of an oath, the vow shall include reference to a Supreme Being.