# 2020 PERSONAL PROPERTY DECLARATION

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| Account number:  Business Name or (DBA):  Business Location: | Town of Freeport **c/o: Assessor’s Office**  **30 Main Street**  **Freeport, Maine 04032**  Phone: 207-865-4743 x105  Fax: 207-865-0929  Email: lthibeault@freeportmaine.com |

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| --- | --- |
|  | Mailing address change: |

THIS SCHEDULE MUST BE PRESENTED TO THE ASSESSOR ON OR BEFORE **MAY 15, 2020**. FILING OF THE SCHEDULE IS REQUIRED UNDER MAINE LAW. TITLE 36, MRSA § 706-A. “…UPON DEMAND THE TAXPAYERS SHALL ANSWER IN WRITING ALL PROPER INQUIRIES AS TO THE NATURE, SITUATION AND VALUE OF HIS PROPERTY LIABLE TO BE TAXED IN THE STATE; AND A **REFUSAL OR NEGLECT** **TO ANSWER SUCH INQUIRIES AND SUBSCRIBE THE SAME BARS AN APPEAL…”**

You are requested to furnish the assessor a true and perfect detailed list of all the business assets located at your place of business on April 1, 2020. Your complete asset list must be returned either electronically or by mail to the Assessor’s Office no later than MAY 15, 2020.

**IF THIS FORM (OR SUBSTITUTE FORM) IS NOT RETURNED, IT WILL BE NECESSARY TO ESTIMATE THE VALUE OF YOUR PROPERTY AND BASE YOUR TAX BILL ON THIS ESTIMATE.**

Business Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Phone Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Type of Business: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Website and/or email\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date Business Started: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Building or business space Square Footage: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Business Owner’s Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Contact Person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Location of Property: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Is the real estate owned by this business?  Yes  No If yes, are there any tenants?  Yes  No If Yes, please provide a list.

Having carefully read the above, I hereby certify that the information reported hereon is full, true, and correct to the best of my knowledge and belief.

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**NEW ACCOUNTS:** Please complete the table below or attach an itemized listing**.**

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| --- | --- | --- | --- | --- | --- | --- |
| **1.Addition/Deletion** | **2.Item Description/Model #** | **3.Type Code(FF/ME/C)** | **4.Original Cost** | **Date of Purchase** | **New/Used** | **State of Origin**  **if used** |
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**EXISTING ACCOUNTS:** Please complete the table above or attach an itemized listing of additions and/or deletions since April 1, 2019. If there are none, check below and return this form.

**Check here if there are no additions or deletions since April 1, 2019.**

**Businesses That Have Closed or Moved:** If your business has closed or moved from Freeport prior to April 1, 2020, please **notify us in writing or via email** with the date of move or closure so we may remove your account from the tax records.

##### General Filing Information

**Where to File Declarations:** MAIL: Assessor’s Office, Town of Freeport, 30 Main Street, Freeport, Maine 04032.

EMAIL: [lthibeault@freeportmaine.com](mailto:lthibeault@freeportmaine.com)

**When to File**: On or before **MAY 15, 2020**. Neglect or failure to provide complete information as requested on the date appointed will forfeit your right to appeal your property tax bill per 36 M.R.S.A. §706-A.

**What is Personal Property**: As defined by 36 M.R.S.A. §601 personal property includes, but is not limited to, items such as the following: Furniture, fixtures, cargo trailers, manufacturing machinery and equipment, store and office equipment, computer equipment and professional libraries. **Note: All Personal Property owned or used by your business must be included in our list. Personal Property that has been fully depreciated for income tax purposes must still be reported.**

**How to list Personal Property**: Please use the table on the front of the declaration form. Owners who have the ability to furnish electronic data or wish to use other reporting methods may do so if the information requested on this form is provided by their method.

**Type Code Examples: (Each item should be assigned a type of code by you)**

**F - Furniture and Fixtures:** Office Furnishings including desks, chairs, shelving, bookcases, and file cabinets.

This category also includes fixtures specific to a business that may be attached to the real estate, but are generally removed when the business relocates.

**M - Machinery and Equipment:** Includes equipment used to produce products such as industrial tools and machinery.

**C - Electronics:** Computers, printers, servers, copiers, software and telephones.

**O - Other (Specify)** Cargo trailers and any self propelled machinery that is not subject to excise tax.

**Declarations for New Businesses**: If this is your first business declaration, please complete the table on the front of the declaration form. Computer data or another reporting method is acceptable as long as all the information requested on this form is included. Provide a list of personal property, indicating for each item: (**1**) whether it was added since April 1, 2019 (**A**) or removed from service or deleted (**D**) since April 1, 2019. (**2**) a description sufficient to identify it including model name and number, if applicable, (**3**) Type (**4**) Purchase information, such as the cost of the item, including sales tax, delivery and/or setup charges; the date of purchase; and whether it was purchased new or used. If the item(s) were purchased used, please include the original cost and year manufactured, if known. In the last column, please add the State of origin of used personal property, if known. This information is necessary *only* for personal property acquired after April 1, 1995 for which you will be seeking tax reimbursement.

**Declarations for Existing Businesses**: On the front of the declaration form, check if there are no additions or deletions since April 1, 2019. If there are additions or deletions, please list these items, indicating if they are additions or deletions. A list of personal property assessed as of April 1, 2019 can be provided at your email request. Please complete this form carefully and thoroughly, as your tax bill will be calculated from the information you provide. Accuracy and completeness is essential for the BETR program, as well. A print out from your company with the same information is acceptable.

**Personal Property Tax Relief Programs:** Business owners who pay personal property taxes may be eligible for relief. There are two property tax relief programs currently available:

**BETE** (Business Equipment Tax Exemption Program): The BETE program applies to certain items assessed for the first time after April 1, 2007. **BETE equipment must be reported separately on a BETE application and must be filed with the Assessor by May 1, 2020.**

Applications may be found here: <https://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm>

**BETR** (Business Equipment Tax Reimbursement Program): The BETR program applies to certain property placed in service after April 1, 1995 that is not eligible for BETE.

For further information regarding these programs, please visit Maine Revenue Services: <https://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm>

**Please Note you cannot receive a reimbursement on business equipment for which you have not paid tax**.