



City Building
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207-454-2521
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www.calaismaine.org

To: Personal Property Taxpayer
From: Andrea Walton, Assessor
Date: March 12, 2018
Subject: Personal Property Assessment

In order for assessments to be accurate and fair, it is necessary for the city to have an accurate listing of the property owned by each person or corporation. The purpose of this letter is to request that a completed personal property declaration from your business be returned to the City prior to **May 1, 2018**. It is your responsibility under Maine Law (Title 36, Section 706) to assist the City by furnishing the information requested about your business. If you fail to file a declaration, we will have no choice but to estimate the value of your personal property and you will, by Maine Law, forfeit your right to appeal the value that is placed on your personal property. **If we do not receive a response, a 10% increase will automatically be added to your account.**

Enclosed, please find a copy of the personal property assessed to you last year. Simply update the listing by crossing off items that you no longer have and adding acquired items. Please list new assets using the guidelines outlined in this letter. If no changes occurred, please return form marked "no changes".

Examples of items which must be declared are: **machinery, equipment, office furniture, fixtures, computers, printers, telecommunications equipment, trailers, unregistered vehicles, construction and wood harvesting equipment, etc. and items held for rental.** Please do not include any items on which you have paid an excise tax. You must show make, model, year of manufacture, year purchased, original purchase price and purchase location (in Maine or out of state) for all items. If you are unsure of the exact original purchase price, list an approximate dollar amount to the best of your ability. All items must be declared, even if they are fully depreciated. If you lease items for your business, please list these items also, including the leaseholder's names and addresses, as well as the other information mentioned above. If you need extra space, feel free to use the back of the form or send an attachment.

This personal property tax is required by Maine State Law. Please see the following link for information on the two state programs; Business Equipment Tax Exemption (BETE) and Business Equipment Tax Reimbursement (BETR):

<http://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm>

Please be aware that these programs may be modified by the Legislature at any time. Please Note: Businesses that provide services are no longer excluded from the BETE program.

If you have any questions or need assistance, please contact the assessor's office in the Calais City Building at 207-454-2521 x 1006 and thank you for your assistance.

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"In accordance with Federal Law and USDA Policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age or disability (not all prohibited bases apply to all programs). To file a complaint of discrimination, write to :USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410, or call 1-800-795-3272 (voice) or 202-720-6382 (TDD). USDA is an equal opportunity provider and employer."

PERSONAL PROPERTY/BUSINESS EQUIPMENT LAW

Title 36 M.R.S.A. §601. Personal property; defined

Personal property for the purposes of taxation includes all tangible goods and chattels wheresoever they are and all vessels, at home or abroad.

Title 36 M.R.S.A. §706. Taxpayers to list property, notice, penalty, verification

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation or qualifying for exemption pursuant to subchapter 4-C in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all their estates of which they were possessed on the first day of April of the same year. [2013, c. 544, §5 (AMD); 2013, c. 544, §7 (AFF).]

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer. [1977, c. 509, §13 (RPR).]

If notice is given by mail and the taxpayer does not furnish the list, the taxpayer is barred of the right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal from an application for any abatement of those taxes, unless the taxpayer furnishes the list with the application and satisfies the assessing authority or authority to whom an appeal is made that the taxpayer was unable to furnish the list at the time appointed. [2013, c. 544, §5 (AMD); 2013, c. 544, §7 (AFF).]

The assessor or assessors, chief assessor or State Tax Assessor may require the person furnishing the list to make oath to its truth, which oath any of them may administer. [2013, c. 544, §5 (AMD); 2013, c. 544, §7 (AFF).]

The assessor or assessors, chief assessor or State Tax Assessor may require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to exemption pursuant to subchapter 4-C. As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expenses, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information. A taxpayer has 30 days from receipt of such an inquiry to respond. Upon written request, a taxpayer is entitled to a 30-day extension to respond to the inquiry and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is exempt from the provisions of Title 1, chapter 13. An assessor of the taxing jurisdiction may not allow the inspection of or otherwise release such proprietary information to anyone other than the State Tax Assessor, who shall treat such proprietary information as subject to section 191, subsection 1, except that the exemption provided in section 191, subsection 2, paragraph I does not apply to such proprietary information. As used in this subsection, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law or regulations. A person who knowingly violates the confidentiality provisions of this paragraph commits a Class E crime. [2013, c. 544, §5 (NEW); 2013, c. 544, §7 (AFF).]

A taxpayer's refusal or neglect to answer inquiries bars an appeal, but the answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor. [2013, c. 544, §5 (NEW); 2013, c. 544, §7 (AFF).]

If the assessor or assessors, chief assessor or State Tax Assessor fail to give notice by mail, the taxpayer is not barred of the right to make application for abatement; however, upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State. A taxpayer's refusal or neglect to answer the inquiries and subscribe the same bars an appeal, but the list and answers are not conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor. [2013, c. 544, §5 (AMD); 2013, c. 544, §7 (AFF).]