



## CITY OF BREWER

### BUSINESS PROPERTY DECLARATION

**Title 36 M.R.S.A. Section 706** states that the Assessor of a municipality may give written notice to each taxpayer to furnish a true and perfect list of all taxable property of which they were possessed as of April 1 of each year for both real and business personal property. If the taxpayer does not furnish the list, he/she is barred of his/her right of abatement request or appeal of the taxes levied.

On the reverse side of this notice is a Business Personal Property Declaration form which is being sent to those persons who are (and those who may be) subject to Business Personal Property taxation along with a list of the property that we currently have on file for your business. **Please update this list by adding any new purchases and deleting any discarded items.** If you are a new business, please return a detailed list of all property that includes furniture, fixtures, machinery and equipment used in your business, whether it is located at home or in a commercial space.

Please list each item separately by year, indicating the original cost (including any related installation, shipping and handling costs), **the date of purchase, a description of the item, the Make, Model/Serial #.** All items physically present should be reported even though they may be fully depreciated for IRS and personal purposes. If there are any items that are present, but not functional, please report them separately for additional depreciation. If information concerning the original cost or date of purchase is unavailable, please list whether the item was purchased used or handmade and estimate its current value.

Business personal property owners may submit asset listings in their own format from their own accounting records. This is fine and we encourage it, if it is convenient. **These asset listings must detail the individual assets.** If you attach forms other than the one enclosed, return the original equipment listing, as it refers to your account number and will ensure that your report is processed correctly.

**LEASED EQUIPMENT** should be listed separately and should include the name of the party responsible for the tax; the telephone number and mailing address from whom equipment is leased; a detailed description of the leased equipment; the make, model/serial number; the monthly rent; the lease date; the number of months of the lease; and the cost or value of the equipment.

**IF YOUR BUSINESS IS IN OPERATION AS OF APRIL 1<sup>ST</sup>, YOU ARE RESPONSIBLE FOR THE ENTIRE YEAR'S PERSONAL PROPERTY TAX BILL.** **If the business has closed, moved, or been sold, return the signed declaration form notifying us of the date of closure, date and address of relocation or name and address of the new owner.**

**Please be sure to sign, date and return the updated list by April 21, 2018.** Please include your telephone number. Retain a copy for your records. If there are any questions, please do not hesitate to contact the Assessing Department at (207) 989-7560, Fax (207) 989-8036. Your cooperation is sincerely appreciated.

BETE APPLICATION – Business Equipment Tax Exemption – BETR APPLICATION – Business Equipment Tax Reimbursement

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

or call Assessor's Office at (207) 989-7560.

**OVER**

**Return to: Assessor's Office, 80 North Main Street, Brewer, ME 04412 207-989-7560 Fax 207-989-8036 or email [vproulx@brewermaine.gov](mailto:vproulx@brewermaine.gov)**