**CITY OF BREWER**

**This is your annual notice under 36 M.R.S §706-A to provide a true and perfect listing of taxable estates within the City of Brewer. Please read the directions carefully and know that failure to return a declaration will result in a no response estimated assessment.**

On the third page 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. 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. If you have any questions, please contact our office and we will be happy to assist you.

If you are receiving a listing from a prior year**,** please cross out any items no longer being used in your business. For new items, **please list each item separately by year, indicating the installed historical cost**, **the date of purchase, a description of the item, the Make, Model/Serial # (if available).** All items used to further the business should be reported even though they may be fully depreciated for IRS and personal purposes. This includes property owned by your employees but used in your business. (Mechanics are an example of employees using personal equipment at a business that is taxable.) Again, we will not accept capitalized or rebooked asset cost. If there are any items that are present, but not functional, please report them separately for additional depreciation. If information concerning the historic installed cost or date of purchase is unavailable, please list whether the item was purchased used or handmade and estimate its current value.

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| Any business wishing to submit a declaration in their corporate format may only do so, **upon written approval from** |  |
| **the Assessor**. **These asset listings must detail the individual assets and contain the required information requested** |
| **on the declaration from.** |  |

**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 1ST, 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 7th, 2025.** Please include your telephone number and email. 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 **The BETE application will not be accepted unless accompanied by a true and perfect list.** – 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.

 **Return to : Assessor’s Office, 80 North Main Street , Brewer, ME 0441 2 207-989-7560 Fax 207-989-8036 or email**

**Assessing-dept@brewermaine.gov**

### §706-A. Taxpayers to list property; notice; penalty; verification

**1.  Taxpayers to list property; inquiries.**Before making an assessment, the assessor may give timely notice in writing to all persons liable to taxation or qualifying for an exemption subject to full or partial reimbursement by the State to furnish to the assessor true and perfect lists of all the property the taxpayer possessed on the first day of April of the same year and may at the time of the notice or thereafter 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 an exemption subject to full or partial reimbursement by the State. The list and answers are not conclusive upon the assessor.

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](https://www.mainelegislature.org/legis/statutes/36/title36sec208-A.html) or generally accepted assessing practices, these inquiries may seek information about income and expense, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information.

A taxpayer has 30 days from receipt of a request for a true and perfect list or of proper inquiries to respond to the request or inquiries. Upon written request to the assessor, a taxpayer is entitled to a 30-day extension to respond to the request for a true and perfect list or proper inquiries, 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 is clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is not a public record for purposes of [Title 1, chapter 13](https://www.mainelegislature.org/legis/statutes/1/title1ch13sec0.html).

A notice to or inquiry of a taxpayer made under this section 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.

If notice is given by mail and the taxpayer does not furnish the list and answers to all proper inquiries, the taxpayer may not apply to the assessor for an abatement or appeal an application for abatement of those taxes unless the taxpayer furnishes the list and answers 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 and answers in the time required. The list and answers are not conclusive upon the assessor.

If the assessor fails to give notice by mail, the taxpayer is not prohibited from applying for an abatement; however, upon demand, the taxpayer shall furnish the list and 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 bars an appeal, but the list and answers are not conclusive upon the assessor.

The assessor may require the person furnishing the list and answers to all proper inquiries to subscribe under oath to the truth of the list and answers.

[PL 2021, c. 630, Pt. B, §3 (AMD).]

**2.  Penalty.**It is unlawful for any public official or any employee, agent, attorney or consultant of the taxing jurisdiction to willfully disclose any taxpayer information made confidential by this section or examine information made confidential by this section for any purpose other than the conduct of official duties pertaining to property tax administration. Information made confidential by this section may be disclosed:

A. To the State Tax Assessor, who shall treat such information as confidential for purposes of [section 191, subsection 2, paragraph I](https://www.mainelegislature.org/legis/statutes/36/title36sec191.html);   [PL 2017, c. 367, §5 (NEW).]

B. To a mediator retained pursuant to [section 271, subsection 5‑A](https://www.mainelegislature.org/legis/statutes/36/title36sec271.html);   [PL 2017, c. 367, §5 (NEW).]

C. In a judicial proceeding in camera;   [PL 2017, c. 367, §5 (NEW).]

D. In an administrative proceeding, in executive session, pursuant to [Title 1, section 405, subsection 6, paragraph F](https://www.mainelegislature.org/legis/statutes/1/title1sec405.html);   [PL 2017, c. 367, §5 (NEW).]

E. To the person who filed the confidential information or that person’s representative authorized by the person in writing to receive the information;   [PL 2017, c. 367, §5 (NEW).]

F. To a public official or any employee, agent, attorney or consultant of the taxing jurisdiction; and   [PL 2017, c. 367, §5 (NEW).]

G. To any other person with the taxpayer’s written consent.   [PL 2017, c. 367, §5 (NEW).]

A person who knowingly violates the confidentiality provisions of this subsection commits a Class E crime.

[PL 2017, c. 367, §5 (NEW).]

**3.  Proprietary information.**For the purposes of this section, "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, rules or regulations.

[PL 2017, c. 367, §5 (NEW).]

SECTION HISTORY

PL 2017, c. 367, §5 (NEW). PL 2021, c. 630, Pt. B, §3 (AMD).

**CITY OF BREWER**

**BUSINESS PERSONAL PROPERTY DECLARATION FY 2026**

**Please complete the top section of this from FAILURE TO RETURN THIS FORM VOIDS YOUR RIGHT OF APPEAL**

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| --- | --- |
| BUSINESS OWNER’S NAME (S): | BRIEF DESCRIPTION OF BUSINESS ACTIVITY:# OF RENTAL UNITS  |
| NAME OF BUSINESS (DBA): | TYPE OF OWNERSHIP: MAINE CORPORATION LLC FOREIGN CORPORATION FOREIGN LLC PARTNERSHIP SOLE PROPRIETORSHIP OTHER, (LIST) |
| BUSINESS MAILING ADDRESS: |
| PRINCIPLE PLACE OF BUSINESS: | IF CORPORATION, ENTER CORPORATE ADDRESS: |
| TELEPHONE #: E-MAIL: |

**PREVIOUSLY ASSESSED TAXPAYERS**: must submit a list of all **ADDITIONS** and cross out **DELETIONS** on the prior year’s listing (see the cover letter for instructions). Attach additional sheet if necessary.

**IF THERE HAVE BEEN NO CHANGES** (no additions or deletions) in the past year: **please check here and sign the bottom. COMPLETE YOUR BETE APPLICATION**

**BETE APPLICATION MUST BE FILED EACH YEAR, NO EXCEPTIONS**

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**IF YOU HAVE MOVED** from Brewer, **SOLD, OR CEASED OPERATION** in the past year: Please note the date here

 and sign the bottom. If you sold your business please provided a copy of the **bill of sale for the personal property and the name and address of the new owner**.

**REAL ESTATE OWNED BY THIS BUSINESS: MAP**

**LOT**

**ADDRESS:**

**IF YOU RENT/LEASE YOUR BUSINESS SPACE: SQ FT OF SPACE:**

**RENT ANNUAL/MONTHLY: GROSS PERCENTAGE RENT ANNUALLY $**

**UTILITES PAID BY TENANT:**

I hereby certify that this declaration return, together with any accompanying exhibits or statements has been examined by me and to the best of my knowledge, information and belief sets forth a full, true, and perfect list of all taxable business personal property owned by me or in my possession, or under my control, located in the City of Brewer on April 1, 2025.

Date:

Telephone No.:

Signed:

Official Title:

Print Name:

**APRIL 1, 2025 ASSESSMENT DATE. RETURNS MUST BE FILED BY APRIL 7, 2025.**

City of Brewer  **93045**

FY 26 NEW PROPERTY LISTING

Please declare all new property here. If you chose to attach a spreadsheet it must contain these details.

**If you are leasing to customer in our jurisdiction, please provide the address and customer name.**

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| DETAILED DESCRIPTION OF ITEM | MAKE | MODEL #SERIAL # | QTY. | MO/YRACQUIRED | INSTALLEDHISTORICALCOSTEACH | TOTAL COST |
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LEASED EQUIPMENT ---If you lease any equipment from another company please list here. Feel free to attach additional pages if needed

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| LEASED FROM | ADDRESS | DESCRIPTION MODEL #SERIAL # | QTY. | MO/YRACQUIRED | COSTEACH | TOTAL COST |
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