



City Building
11 Church Street
P.O. Box 413
Calais, Maine 04619
207-454-2521
Fax : 207-454-2757
www.calaismaine.org

March 11, 2024

RE: 2024 PERSONAL PROPERTY ASSESSMENT (4/1/24 Assessment Date)

Dear Personal Property Owner,

Enclosed please find the 2024-2025 Personal Property Declaration form and laws governing the taxation thereof (see reverse side for Title 36 MRSA §601 & §706-A). For an accurate and timely assessment, please complete and return the enclosed §706-A declaration form by **May 1, 2024**. *If you own personal property located in Calais on April 1, 2024, you are responsible for the annual personal property tax bill.*

Instructions for Completing Personal Property Declaration Form

Where to File: Assessor's Office, City of Calais, 11 Church Street, Calais, Maine 04619 **OR Mail To:** Assessor's Office, City of Calais, PO Box 413, Calais, Maine 04619

When to File: On or before **May 1, 2024**. Failure to file this form may bar your right to appeal (see reverse side). In addition, ***failure to return the Personal Property Declaration will require the Assessor's Office to estimate the value and/or add a 10% increase of the Personal Property to be taxed to you.***

What is Personal Property:

- 1. Production Machinery and Equipment:** Includes machinery and equipment used to produce 2024 products such as, industrial tools and machinery.
- 2. Business Equipment:** This includes furniture, furnishings, and fixtures. Examples are shelving, desks, cash registers, photocopiers, and telephones.
- 3. Electronics:** Computers, printers, networking equipment.
- 4. Other:** Personal property that does not fit into any one of the above categories.
- 5. Leased Equipment:** If you are leasing equipment from another company, please declare the name of the company, what you are leasing, the monthly leasing fee, and the term of the lease. Also, please make it clear who is responsible for the taxes.


How Personal Property is Assessed: The taxable value for municipal assessment is generally replacement cost less depreciation. *Items are not depreciated to zero: if it is in use, it has value.*

How to List Personal Property: Please use the Property Schedule Form enclosed to list property you have in your possession as of April 1, 2024. An Excel spreadsheet with the same field information and font size ***greater than 8*** is also acceptable.

Businesses That Have Closed or Moved: If your business has **closed or relocated** from Calais prior to April 1, 2024, please notify the Assessor's Office with the date of relocation or closure on page 2 of the Personal Property Schedule form so that we may update our records accordingly.

Business Equipment Tax Exemption (BETE): In 2008, the State Legislature passed the BETE law. The law exempts certain equipment from personal property tax. To apply for exemption, you must return a **completed BETE application** each year and return it with the City's **Personal Property §706-A declaration form**. *Any assets being reported on the BETE application must also be included on the Personal Property §706-A declaration form.* The deadline to file is **May 1, 2024**. For more BETE information and application, <https://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm>

Should you have any other questions regarding the *§706-A declaration form or BETE exemption*, please do not hesitate to contact this office at (207) 454-2521 extension 1006, between the hours of 8:00 a.m. and 5:00 p.m., or at assessor@calaismaine.org.

Sincerely,

Andrea L. Walton, CMA-III

FAILURE TO SUBMIT THE REQUESTED INFORMATION WILL RESULT IN THE LOSS OF ALL RIGHTS TO APPEAL THE ASSESSMENT. (TITLE 36, MRSA 706-A)

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.

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

1. Taxpayers to list property; inquiries. Before making an assessment, the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory may give reasonable notice in writing to all persons liable to taxation or qualifying for exemption pursuant to subchapter 4-C in the municipality, the 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 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 exemption pursuant to subchapter 4-C. The list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax 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 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 or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory, 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.

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 or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory 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 or assessors, chief assessor or State Tax Assessor.

If the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory 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 or assessors, chief assessor or State Tax Assessor.

The assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory 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.

[2017, c. 367, §5 (NEW).]

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;

[2017, c. 367, §5 (NEW).]

B. To a mediator retained pursuant to section 271, subsection 5-A; [2017, c. 367, §5 (NEW).]

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

D. In an administrative proceeding, in executive session, pursuant to Title 1, section 405, subsection 6, paragraph F; [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; [2017, c. 367, §5 (NEW).]

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

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

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

[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.

[2017, c. 367, §5 (NEW).]

SECTION HISTORY

2017, c. 367, §5 (NEW).

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PREVIOUSLY ASSESSED TAXPAYERS:

Please submit a list of all ADDITIONS and/or DELETIONS to the prior year's listing (*see below*).

Attach additional sheets if necessary.

IF THERE HAVE BEEN NO CHANGES (no additions and/or deletions) in the past year enter no changes then sign at the bottom

If your business has **closed or relocated** in the past year please indicate which _____.

Please enter date **closed or relocated** _____, **list new location** _____ and sign below

ADDITIONS

Qty	Asset Description	Model or Serial #	Year Mfg	Year Purchased	Original Cost

DELETIONS

Qty	Asset Description	Model or Serial #	Year Mfg.	Year Purchased	Original Cost

LEASED EQUIPMENT

Qty	Asset Description	Model or Serial #	Year Mfg.	list price	Original Cost	Name/address of lessor	Lease #

LEASEHOLD IMPROVEMENTS

Qty	Asset Description	Year Mfg.	acquisition or construction cost

*Signature _____ Name/Title _____ Date _____

Return this form to: Assessor's Office, City of Calais, PO Box 413, Calais, Maine 04619.

*Required

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