

January 8, 2010

Benjamin Birch, Jr.
Assessor

Peggy A. Collins
Appraiser

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Appraiser

Nelson W. Kitchen
Appraiser

REF: Appliance Personal Property Declaration Form

See the back of this letter for general instructions on completing the enclosed Appliance Personal Property Declaration Form.

Dear Taxpayer:

State of Maine law provides for a tax on business personal property (rental units are considered a business). The tax is assessed annually in accordance with the requirements set forth in Title 36 of the Maine Revised Statutes, sections 601 and 706. Before making an assessment, the assessor may give reasonable notice in writing to all persons liable to taxation in the municipality to furnish the assessor true and perfect lists of all their estates, not by law exempt from taxation, of which they are possessed on the first day of April of the same year.

The Assessor's Office is the responsible agent for administering the personal property tax which covers personal property that is possessed on the first day of April of that year. Our goal is to provide a **fair and equitable evaluation** and reporting system which represents the best interests of both the municipality and the taxpayer. We strive to maintain a good working relationship with you. **It is important to us that you understand that our goal is to assess every business fairly and accurately, maintaining consistent taxation practices for all.**

On an **annual basis** the Assessor's Office provides written notification of the reporting requirements and mails to all businesses the Personal Property Declaration Form. **Taxpayers who do not comply will, by law, lose their right of appeal.** Your cooperation in declaring your personal property (rental unit appliances) will assure an accurate tax assessment of your business and will qualify you for the appeal process. **If a declaration form is not submitted, the assessor will make an estimation of the number of appliances used in rental units.**

The Assessor's Office is available to assist you with understanding what is required in this annual taxation reporting procedure and to answer your questions regarding these requirements. You may reach the Assessing Office at **207-992-4212.**

We look forward to working with you.

Yours Sincerely,



Benjamin F. Birch, Jr.
Assessor

Enclosures

GENERAL INFORMATION AND INSTRUCTIONS

Under Maine Law it is **YOUR** responsibility to furnish information about your personal property. If you fail to file this declaration return, we will have no choice but to **estimate the number of appliances typical for the type of apartment(s) you may own.**

Taxpayers previously assessed, you will find a printout of the information from your personal property file of appliances used in rental units.

GENERAL INSTRUCTIONS

**THE APPLIANCE PERSONAL PROPERTY DECLARATION FORM
MUST BE RETURNED OR YOU FORFEIT YOUR RIGHT OF APPEAL**

The declaration form should be sent back by **March 1, 2010, but no later than April 15, 2010**

➔ **New or First Time Taxpayers must:**

- a. **LIST**: Submit a complete list of **ALL** appliances - see Section 1 on declaration form. (The City uses an "in use value" on all appliances, thus there is no need to include the age or original cost.)

➔ **Previously Assessed Taxpayers must:**

- a. **QUANTITY**: Update the quantity and type of appliances on the enclosed prior year's listing.
- b. **DELETED ITEMS**: Indicate deleted items on the prior year's listing.
- c. **VACANT APARTMENTS**: Any rental unit that is under repair and considered uninhabitable or landlord chooses to keep a unit(s) vacant for an extended period of time, indicate the number of rental units vacant.
- d. **PROPERTY OWNERSHIP CHANGE**: If real estate rental property has changed ownership since April 1, 2009, **return declaration form with new owner's name and address.**