

# Town of Windham

Office of the Tax Assessor  
8 School Road  
Windham, ME 04062

David G. Sawyer, Assessor  
dgsawyer@town.windham.me.us

voice 207.892.1903

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March 1, 2010

Dear Windham Business Owner:

Enclosed please find a 2010 Personal Property Declaration Form on which the Assessor requests you provide a true and perfect list of all property that you own as of April 1, 2010. **Please return the list to the Town Office by May 1, 2010.** If you have the above information listed in a different format, you may submit your own form. Not returning this information could bar any chance for abatement appeal under M.S.R.A., Title 36, § 841. Personal property consists of production machinery, business equipment, and leased equipment as described on the back side of this letter.

If you have an existing account, you need only provide a list of all new items that you own as of April 1, 2010, and a list of items removed (deleted) prior to April 1, 2010. Last year's equipment list is available upon request.

Please note that personal property placed into service after April 1, 1995 may qualify for reimbursement from the State of Maine through the Business Equipment Tax Reimbursement (BETR) Program. In other words, you will pay the Town property taxes on this equipment and then the State will reimburse you for the taxes, provided that you make a timely application. Details of this program are available in the Assessor's Office or by calling the State at 207-624-7894. Also, in 2008 the State passed the Business Equipment Tax Exemption (BEIE), a new exemption for certain **non-retail, production and service businesses**. Information and applications for both the BEIE and BETR programs are available at [www.windhamweb.com](http://www.windhamweb.com) on the Tax Assessor's Page by clicking on the Tax Exemptions Available tab.

Please call or email the Assessor's Office if you need assistance with the Personal Property Declaration, the BETR or BEIE exemption programs, or with any other questions about personal property tax.

Sincerely,

Elisa Irepanier, CMA  
Assistant Assessor

[www.windhamweb.com](http://www.windhamweb.com)

# 2010 PERSONAL PROPERTY DECLARATION

## Town of Windham Assessor's Office

8 School Road, Windham, Maine 04062

Phone: (207)892.1903 Fax: (207)892.1916

Email: [dsawyer@town.windham.me.us](mailto:dsawyer@town.windham.me.us)

This schedule must be presented to the Assessor on or before **May 1, 2010**. Filing of the schedule is required under Maine law Title 36, MRSA § 706. "...upon demand the taxpayers shall answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a **refusal or neglect to answer such inquiries and subscribe the same bars an appeal**..." This form may be used for the Declaration of Personal Property. Data may also be submitted in digital format.

<b>Owner:</b>	Please note change of address here:
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Business Name:	Phone:
Owner Name:	Contact Person:
Business Location:	E-mail:
Type of Business:	Website:
Date Business Started:	

Is the real estate owned by this business?  Yes  No If yes, are there any tenants?  Yes  No If Yes, please provide a list

*Having carefully read the above, I hereby certify that the information reported hereon is full, true, and correct to the best of my knowledge and belief.*

Date: \_\_\_\_\_ Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Person authorized to disclose records: \_\_\_\_\_ Title: \_\_\_\_\_

**NEW ACCOUNTS:** Please complete the reverse side or attach an itemized listing.

**EXISTING ACCOUNTS ONLY:** Please complete the reverse side indicating any additions since April 1, 2009. Also, complete the list of Leased Personal Property, if applicable. Include any items formerly leased that were purchased after lease termination. Be sure to note any deletions of personal property listed in prior years that is currently assessed, including terminated leased property assessed to the lessor. A list of your personal property assessment will be provided upon request.

**Check here if there are no additions or deletions since April 1, 2009.**

**How to Have Part or All of Your Taxes Reimbursed:** First, fill out the PERSONAL PROPERTY DECLARATION, making a complete and accurate list of all taxable property, and submit the list to the Assessor by the due date. After your property has been assessed and your taxes are paid, you are then eligible for reimbursement of those taxes paid on qualifying business property. Briefly, here is how the reimbursement program works: In 1996 the State of Maine started the **Business Equipment Tax Reimbursement (BETR)** program. All business equipment placed in service in the State of Maine after April 1, 1995 is eligible for reimbursement. In 1996, office furniture and lighting fixtures were eliminated from the program, but all other business equipment is still eligible. In order to receive the reimbursement you must complete an Assessor Notification (Form 801), have it signed by the Assessor, and present it to the State of Maine with **proof of payment** of taxes on eligible equipment. **Please Note: you cannot receive a reimbursement on business equipment for which you have not paid tax.**

*Questions pertaining to the reimbursement program should be directed to: Maine Revenue Services Income/Estate Tax Division P O Box 9107 Augusta ME 04333-9107 Telephone (207) 626-8475 Form requests call (207) 624-7894*



## General Filing Information

Please call this office at (207) 892-1903 if you have received this notice in error or in duplicate, so we may remove your name from our list.

You are requested to furnish the assessor a true and perfect list of all your estates, real and personal, not by law exempt from taxation, subject to taxation by the Town of Windham, which you have in your possession on April 1, 2010.

**Where to File Declarations:** Assessor's Office, Town of Windham, 8 School Rd , Windham, ME 04062

**When to File:** On or before **May 1, 2010**. Neglect or failure to provide complete information as requested on the date appointed will forfeit your right to appeal your property tax bill per 36 M.R.S.A. §706.

**What is Personal Property:** As defined by 36 M R S.A. §601 personal property includes, but is not limited to, items such as the following: Furniture, fixtures, cargo trailers, manufacturing machinery and equipment, store and office equipment, computer equipment and professional libraries. Note: All Personal Property owned or used by your business must be included in your list. Personal Property that has been fully depreciated for income tax purposes must be reported.

**How to list Personal Property:** Please use the Personal Property Declaration form enclosed. If you need extra pages, please make copies first. Owners who have the ability to furnish computer data or wish to use other reporting methods may do so if the information requested on this form is provided by their method. Complete the declaration carefully, entering the Type code for each item.

**Type Code Examples:** For the Personal Property Declaration Form, Column 3.

**F - Furniture and Fixtures:** Office furnishings including, but not limited to desks, chairs, bookcases, file cabinets, tables, and sofas. This category also includes fixtures specific to a business that may be attached to the real estate, but are generally removed when the business relocates

**M -Machinery and Equipment:** Presses, tools, machining equipment, garage equipment, heavy duty shelving and other machinery or manufacturing equipment of this type. Equipment also includes telephone equipment, typewriters, calculators, FAX machines, copiers and other office items of this type

**C - Computer Hardware:** CPU's, monitors, servers, network wiring, printers and other computer type equipment.

**O - Other (Specify)** Cargo trailers and any self propelled machinery that is not subject to excise tax.

**Declarations for New Businesses:** If this is your first business declaration, please complete the Personal Property Schedule provided. Computer data or another reporting method is acceptable as long as all the information requested on this form is included. Provide a list of personal property, indicating for each item: (1) whether it was added since April 1, 2008 (A) or removed from service or deleted (D) since April 1, 2008. (2) a description sufficient to identify it including model name and number, if applicable, (3) Type (4) Purchase information, such as the cost of the item, including sales tax, delivery and/or setup charges; the date of purchase; and whether it was purchased new or used. If the item(s) were purchased used, please include the original cost and year manufactured, if known. In the last column, please add the State of origin of used personal property, if known. This information is necessary *only* for personal property acquired after April 1, 1995 for which you will be seeking tax reimbursement.

**Declarations for Existing Businesses:** On the front of the declaration form, check if there are no additions or deletions since April 1, 2009. If there are additions or deletions, please list these items, indicating if they are additions or deletions. A list of personal property assessed as of April 1, 2009 can be provided at your request. *Please complete the forms carefully and thoroughly, as your tax bill will be calculated from the information you provide.* Accuracy and completeness is essential for the BETR program, as well. A print out or emailed Excel spreadsheet from your company with the same information is acceptable.

**Listing Leased Equipment:** Please indicate whether your business or the Leasing Company is responsible for paying the taxes on the leased equipment. List the leased equipment on the section with the heading "Leased Personal Property". Provide the name, address and telephone number of the leasing company (lessor). Please list each item and its original cost. If original cost is unknown, please furnish the amount of the monthly payment, the date the lease began and the month and year it ends, and provide the name of a contact person at the leasing company. If the item is on a lease-purchase agreement, please indicate it on your declaration. Please complete a separate form for each lessor. A copy of the original is acceptable if additional forms are needed.

**Businesses That Have Closed or Moved:** *If your business has closed or moved from Windham prior to April 1, 2010, please notify us with the date of move or closure so we may correct our records accordingly.*

If you have any questions regarding compliance with this request, please call Assistant Assessor Elisa Trepanier in the Assessing Department (207) 892-1903 between 8:00 a.m. and 4:30 p.m., Monday through Friday. Thank you.