



City of Lewiston  
Assessing Department

William Healey, Chief Assessor



February 19, 2016

Dear Business Owner:

All persons owning business personal property are hereby notified to file a complete listing of all assets on, or before, May 1, 2016. Enclosed you will find the necessary instructions and forms for reporting the assets, located in Lewiston, subject to taxation. A complete list of assets must be filed; a copy of the 2015 report is available for your use upon request.

This request is made in accordance with MRSA Title 36, Sec 706. If you fail, or neglect, to file a true and perfect list, you forfeit any right of appeal, of the valuation. The Assessment will be based on estimates and as stated above cannot be appealed.

Two tax relief programs are available for owners of business personal property. The first (BETR) is available to all business owners. The second (BETE) is available only to owners whose business is not considered retail or service related. More information and forms are available on the Lewiston and Maine Revenue Services website.

The BETR program continues for most non-office furniture personal property. The application period is August 1 thru December 31. You must fill the application with the State to be reimbursed.

The BETE application for the 2016-2017 tax year, must be on the attached form or the electronic application available on the City of Lewiston or State of Maine websites. The BETE application must be separate from the asset listing. If you do not file in a timely manner, you lose the entire exemption for the year.

The assessment date is April 1. We request you to include, at a minimum, both month and year and installed cost for each separate item. Common practice is to use the actual date of acquisition because the BETR and BETE applications request the same.

Please use email: [Sricker@lewistonmaine.gov](mailto:Sricker@lewistonmaine.gov) or [Personalproperty@lewistonmaine.gov](mailto:Personalproperty@lewistonmaine.gov) information regarding any questions.

Businesses that have closed or moved: If your business has closed or moved from Lewiston prior to April 1, 2016, please notify us with the date of the move or closure (by mail or email) so we may correct our records accordingly.

Sincerely,

A handwritten signature in cursive script that reads "Susan L Ricker".

Susan L Ricker, CMA  
Senior Personal Property Appraiser

**City of Lewiston \* Assessor's Office**

**27 Pine Street Lewiston, Maine 04240**

Senior Personal Property Appraiser

Email: [Sricker@lewistonmaine.gov](mailto:Sricker@lewistonmaine.gov) or PersonalProperty@lewistonmaine.gov

THIS SCHEDULE MUST BE PRESENTED TO THE ASSESSOR ON OR BEFORE **MAY 1, 2016**. **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/HER PROPERTY LIABLE TO BE TAXED IN THE STATE; AND A **REFUSAL OR NEGLECT TO ANSWER SUCH INQUIRIES AND SUBSCRIBE THE SAME BARS AN APPEAL**, BUT SUCH LIST AND ANSWERS SHALL NOT BE CONCLUSIVE UPON THE ASSESSOR OR ASSESSORS, CHIEF ASSESSOR OR THE STATE TAX ASSESSOR."

THIS FORM MAY BE USED FOR THE DECLARATION OF PERSONAL PROPERTY; HOWEVER, THOSE OWNERS WHO HAVE THE ABILITY TO FURNISH ELECTRONICALLY OR WISH TO USE OTHER REPORTING METHODS MAY DO SO IF THE INFORMATION REQUESTED ON THIS FORM IS PROVIDED BY THEIR METHOD.

Mailing address change:

**ACCOUNT #:** \_\_\_\_\_

Business Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Type of Business: \_\_\_\_\_ NAICS Code: \_\_\_\_\_

Date Business Started: \_\_\_\_\_ Email address: \_\_\_\_\_

Proprietor's Name: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Location of Property: \_\_\_\_\_

Mailing address: \_\_\_\_\_

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 attach an itemized listing, using the columns on the attached sheet. Also complete the Leased Personal Property on the attached form.**

**EXISTING ACCOUNTS ONLY:** Please attach an itemized listing, using the columns on the attached sheet. Also, complete the Leased Personal Property on attached sheet. A list of your personal property will be provided upon request.

**Business Equipment Tax Reimbursement (BETR):** Business equipment (except office furniture & office fixtures), first placed in service after April 1, 1995 is eligible for reimbursement of taxes paid in the prior calendar year. In order to receive the reimbursement the taxpayer must complete an application (form 800) and prepare a form 801A (and 801B for older assets) to send to the Assessor (City of Lewiston) for data entry of the "Assessed Value" and signature.

**Business Equipment Tax Exemption (BETE):** Businesses not considered "retail" or "service" may apply for an annual exemption from taxation on eligible assets (except for office furniture & fixtures) which were placed in service since 4/1/2007. In order to receive the exemption, the taxpayer must apply on forms, available in the Assessing office prior to May 1 each year.

## PERSONAL PROPERTY DECLARATION AS OF APRIL 1, 2016\*

1 NO. OF ITEMS	2 <b>ITEM DESCRIPTION &amp; MODEL No.</b> <small>*TYPES: FF = FURNITURE /FIXTURE M = MACHINERY/EQUIPMENT C = COMPUTER EO = ELECTRONIC EQUIP SI = SIGNS TR = TRAILERS UC = UNCLASSIFIED</small>	3 *TYPE CODE	4 PERSONAL PROPERTY PURCHASED <b>NEW</b>		5 PERSONAL PROPERTY PURCHASED <b>USED</b>					
			COST PER ITEM (ROUND TO NEAREST \$)	DATE OF PURCHASE (MM/DD/YY)	YEAR OF MANU- FACTURE (YY)	DATE ACQUIRED (MM/DD/YY)	ORIGINAL COST Per Item	YOUR COST Per Item (IF ORIGINAL COST UNKNOWN)	STATE OF ORIGIN (E.G., ME, NH)	

### LEASED PERSONAL PROPERTY AS OF APRIL 1, 2016\*

LESSOR NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

NAME OF CONTACT PERSON: \_\_\_\_\_

NO. OF ITEMS	ITEM DESCRIPTION, MODEL No.	ORIGINAL COST	MONTHLY PAYMENT	LEASE DATES		LEASE / PURCHASE (YES OR NO)
				FROM	TO	

**PLEASE CHECK THE BOX THAT APPLIES TO YOUR LEASED PERSONAL PROPERTY:**

MY BUSINESS IS RESPONSIBLE FOR PAYING THE TAXES ON THE ABOVE LEASED PERSONAL PROPERTY. BILL MY BUSINESS DIRECTLY.

THE LESSOR IS RESPONSIBLE FOR PAYING THE TAXES ON THE ABOVE LEASED PERSONAL PROPERTY.

\*ATTACH ADDITIONAL SHEETS AS NECESSARY

PLEASE CALL 513-3122 IMMEDIATELY IF YOU HAVE RECEIVED THIS NOTICE IN ERROR OR IN DUPLICATE.

## **General Filing Information**

You are requested to furnish the assessor a **true & perfect list** of all your estates, real & personal, not by law exempt from taxation, subject to taxation by the City of Lewiston, which you have in your possession as of **April 1, 2016**.

**Where to File Declarations:** Mail: City of Lewiston, Assessor's Office, 27 Pine St, Lewiston, ME 04240 or email: [Srickler@lewistonmaine.gov](mailto:Srickler@lewistonmaine.gov) or [PersonalProperty@lewistonmaine.gov](mailto:PersonalProperty@lewistonmaine.gov)

**When to File:** On or before **May 1, 2016**. 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 and appliances, manufacturing machinery and equipment, store and office equipment, and professional libraries. **NOTE: ALL PERSONAL PROPERTY OWNED OR USED BY YOUR BUSINESS MUST BE INCLUDED IN OUR LIST, EVEN 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 a list in electronic format 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 enclosed Personal Property Declaration form, column 3.

**FF: Furniture/ Fixtures:** Desks, Chairs, Bookcases, Cabinets, Telephone Equipment, and other items of this type.

**M: Machinery and Equipment:** Presses, Tools, Machining, Restaurant & Garage Equipment, Heavy Duty Shelving, fork lifts and other machinery or manufacturing equipment of this type.

**C: Computer Hardware:** CPU's.

**EO: Electronic Equipment:** Monitors, Fax Machines, Copiers, Printers and other computer and electronic type equipment.

**SI: Signs. TR: Trailers** of all types.

**UC: Unclassified Other** (Specify)

**Declarations for New Businesses:** If this is your **first business declaration**, please complete the Personal Property Schedule provided. Filing electronically 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)** The quantity (i.e., 1 - Xerox photocopier), **2)** A description sufficient to identify it including model name and number, if applicable, **3)** Type, **4)** If **NEW** personal property, its cost and date of purchase, **5)** If **USED**, all information you know about the date of manufacture, the date acquired, the cost, and state of origin (state of origin is necessary **only** for personal property acquired after April 1, 1995 for which you will be seeking tax reimbursement).

**Declarations for Existing Businesses:** Please update your list of personal property as follows: provide a list of any items no longer in your possession. Personal property purchased since April 1, 2006 may be listed on the enclosed Personal Property Declaration form. We need to update your old record. 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. An electronic copy from your company with the same information is acceptable.

**Listing Leased Equipment:** List 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 provides 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 Lewiston prior to April 1, 2015. Please notify us with the date of the move or closure so we may correct our records accordingly.

If you have any questions regarding compliance with this request, please call Susan Ricker, Personal Property Appraiser, Assessing Department (207) 513-3122 Ext. 3211 office hours are 8:00 a.m. and 4:30 p.m., Monday-Friday.