

Town of Windham

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

Elisa A. Trepanier, CMA II
Assessor/GIS Coordinator
maps@windhammaine.us

voice 207.894.5960 x 3

fax 207.892.1916

February 2021

Dear Windham Business Owner:

Enclosed please find the 2021 Personal Property Declaration Form on which the Assessor requests you provide a list of all your business personal property. Personal property consists of production machinery, business equipment, furniture and leased equipment as described on the back side of this letter. Please return your list to the Assessor's Office by **May 1, 2021**. Submissions may be filed digitally by emailing this office at ktaylor@windhammaine.us. ***Not returning this information may bar any chance for abatement appeal under M.S.R.A., Title 36, § 841.***

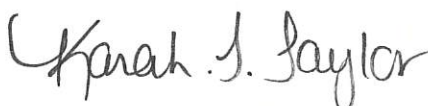
If you have an existing account please provide a list of all new and/or deleted items as of April 1, 2021. Last year's equipment list is always available upon request.

If your business has closed or moved from Windham prior to April 1, 2021, it is important that you notify us with the date of move or closure so that we may update our records and remove your business from the tax rolls.

Note: Some personal property qualifies for reimbursement from the State of Maine through the **Business Equipment Tax Reimbursement (BETR) Program** or for exemption under the **Business Equipment Tax Exemption (BETE) Program**. Information and applications for both programs are available at <https://www.windhammaine.us/156/Assessor> by clicking on the Personal Property Taxation link or by visiting <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs>. Legislative amendments to the definition of "retail sales activity" and "retail sales facility" for purposes of the BETE program went into effect November 1, 2017. Personal property that was previously excluded from the program may now be eligible, and some personal property that was previously eligible under the BETR program may now only be eligible under the BETE program. BETE applications are also due no later than **May 1st** each year.

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

Sincerely,



Kara L. T. Taylor, CMA
Assistant Assessor
207-777-3070
ktaylor@windhammaine.us

General Filing Information

Please call this office at (207) 777-3070 if you think you have received this notice in error or duplicate or if your business closed or moved from Windham prior to April 1, 2021. It is important you notify us with the date of move or closure so we may update our records and remove your business from the tax rolls.

You are hereby 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 1st**.

Where to File Declarations: Assessor's Office, Town of Windham, 8 School Road, Windham, ME 04062 or digitally at kltaylor@windhammaine.us.

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

What is Personal Property? As defined by Title 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, make copies first. Owners with 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: (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 a business relocates.
- M - Machinery and Equipment:** Presses, tools, machining equipment, garage equipment, heavy duty shelving and other machinery or manufacturing equipment. Equipment also includes telephone equipment, cell phones, calculators, FAX machines, copiers and other office items.
- C - Computer Hardware:** CPU's, monitors, servers, network wiring, printers, POS systems and other types of computer 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 form provided. Computer data or another reporting method is acceptable, if 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, 2020 (A) or removed or deleted from service since April 1, 2020 (D), (2) A description sufficient to identify it including model name and number, if applicable, (3) Type Code, (4) Purchase Information such as the Total 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 may be seeking tax reimbursement.

Declarations for Existing Businesses: On the front of the declaration form, you may check the box if there have been no additions or deletions in the past year. If there are additions or deletions, please list these items indicating if they are (A) an addition or (D) a deletion. A list of property assessed for the prior year can be provided at your request. A printout or emailed Excel spreadsheet 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 in 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 the original cost is unknown, 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 that on your declaration. Complete a separate form for each lessor. A copy of the original is acceptable if additional forms are needed.

If you have any questions regarding compliance with this request, please call Assistant Assessor, Kara Taylor in the Assessing Department at (207) 777-3070 between 8:00 a.m. and 4:00 p.m., Monday through Friday. Thank you.

2021 PERSONAL PROPERTY DECLARATION

Town of Windham, Assessor's Office
8 School Road, Windham, Maine 04062
Phone: (207) 777-3070 Fax: (207) 892-1916
Email: kltaylor@windhammaine.us

This schedule must be presented to the Assessor on or before May 1st. Filing of the schedule is required under Maine law Title 36, MRSA § 706-A. Not returning this information could bar any chance for abatement appeal under M.S.R.A., Title 36, § 841. This form may be used for the Declaration of Personal Property. Data may also be submitted in digital format.

Owner:	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 last April 1st. 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 current personal property assessment will be provided upon request.

Check here if there are no additions or deletions since last April 1st.

Personal property may qualify for reimbursement from the State of Maine through the Business Equipment Tax Reimbursement (BETR) Program or for exemption under the Business Equipment Tax Exemption (BETE) Program. Effective November 1, 2017 there were legislative amendments to the definition of "retail sales activity" and "retail sales facility" for purposes of the BETE program. Information and applications for both programs are available at <http://windhammaine.us/> on the Assessor's page by clicking on the Personal Property Taxation link or by visiting <http://maine.gov/revenue/propertytax/> or contacting Maine Revenue Services, Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106, Telephone (207) 624-5600.

