

**THIS SCHEDULE MUST BE PRESENTED TO THE ASSESSOR'S OFFICE IN CARIBOU, MAINE
ON OR BEFORE April 26, 2019**

**CITY OF CARIBOU
OFFICE OF THE ASSESSOR**

25 HIGH STREET, CARIBOU, ME 04736
(207) 493-5966

Name: _____
Company: _____
Location: _____
Mailing Address: _____

PERSONAL PROPERTY SCHEDULE FORM

NOTICE: This schedule is required under Maine State Statute, Title 36, § 601 and 706 (*copy enclosed*).
Taxpayers who do not comply will, by law, lose their right to appeal.

GENERAL INSTRUCTIONS

NEW OR FIRST TIME TAXPAYERS:

must submit a complete list of ALL PERSONAL PROPERTY (business equipment) used in the operation of the business as of April 1st, using the following format as a guide.

**Please sign this form, attach your itemized list and return them to this
office on or before April 26, 2019**

TYPE CODE	QTY	DESCRIPTION	MODEL YEAR MODEL # / SERIAL #	MO & YEAR AQUIRED	COST \$	PURCHASED <u>NEW</u> or <u>USED</u>

® **PREVIOUSLY ASSESSED TAXPAYERS:**

Must submit a list of all ADDITIONS and/or DELETIONS to the prior year's listing (*see reverse side of this form*).
Attach additional sheets if necessary.



IF THERE HAVE BEEN NO CHANGES (no additions and/or deletions) in the past year:

Please check here and sign on the reverse side.



IF YOU HAVE CLOSED THE BUSINESS and removed the equipment during the past year:

Please check here, give date business closed, and sign on the reverse side.
Business Closed Date: _____

Return this form to: Assessor's Office, City of Caribou,
25 High Street, Caribou, ME 04736

ADDITIONS:

TYPE CODE	QTY	DESCRIPTION	MODEL YEAR/ MODEL#/SERIAL#	MO & YEAR ACQUIRED	COST \$	PURCHASED <u>NEW OR USED</u>

DELETIONS:

TYPE CODE	QTY	DESCRIPTION	MODEL YEAR/ MODEL#/SERIAL#	MO & YEAR ACQUIRED	COST \$	MO & YEAR DELETED

LEASED EQUIPMENT:

Indicate who is responsible for paying the taxes (the leasing company or the person in possession of the equipment) as stated in the lease agreement.

TYPE CODE	QTY	LEASED FROM	ADDRESS	DESCRIPTION	DATE ACQUIRED	COST \$

Signature: _____ Name: _____
 Date: _____, 2019 Title: _____
 Telephone: _____ Email: _____

Return this form to: Assessor's Office, City of Caribou
 25 High Street, Caribou, ME 04736

PLEASE CALL (207) 493-5966 IMMEDIATELY IF YOU HAVE RECEIVED THIS NOTICE IN ERROR OR IN DUPLICATE, SO WE MAY REMOVE YOUR NAME FROM OUR LIST.

General Filing Information

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 City of Caribou, which you have in your possession on April 1st, 2019.

Where to File Declarations: Assessor's Office, City of Caribou, 25 High Street, ME 04736.

When to file: On or before **April 26th, 2019.** **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 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 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:

- 1 - Office Furniture:** such as Desks, Chairs, Tables, Bookcases, File cabinets, Modular office partitions, Lamps & lighting fixtures and other office items of this type.
- 2 - Fixtures and Equipment:** such as Typewriters, Calculators, Telephone equipment, Fax machines, Copiers, Signs, Restaurant seating areas (tables, chairs, booths, etc.), Beauty salon chairs, Sinks, Carts, Lighting, Hairdryers, Tanning beds, etc., Retail display racks, Shelving, Coolers, etc., and any other equipment of this type.
- 3 - Machinery and Equipment:** such as Garage equipment, Machining equipment, Presses, Tools, Heavy duty shelving and other equipment of this type.
- 4 - Manufacturing Equipment**
- 5 - Farm Field Equipment:** such as Plows, Planters, etc. (not including self propelled equipment)
- 6 - Computers:** CPU's, Monitors, and Printers.

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)** the quantity (*i.e.*, 1 - Xerox copier), **(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, or **(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 Business: On the declaration form, check if there are no additions or deletions and sign as requested. Under "Additions" list personal property purchased since your last report. Also list items that you own that are not on our list. Under "Deletions" list any items no longer in your possession. Please complete the forms carefully and thoroughly, as we need to update your old record. Accuracy and completeness are essential for reimbursement through the BETR program as well.

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 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 and the equipment has been removed from Caribou prior to April 1, 2019, 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 the Tax Assessing Department (207) 493-5966 between the hours of 8:00AM - 5:00 PM, Monday through Friday. Thank You.

**SUBCHAPTER III
PERSONAL PROPERTY TAXES**

36 § 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.

36 § 706. Taxpayers to list property, notice, penalty, verification

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give reasonable notice in writing to all persons liable to taxation in the municipality, 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 their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to owners 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, he is barred of his right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal therefrom for any abatement of his taxes, unless he furnishes the list with his application and satisfies them that he was unable to furnish it at the time appointed.

The assessor or assessors, chief assessor or State Tax Assessor may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and may require him to 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, but such list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

If the assessor or assessors, chief assessor or the State Tax Assessor fail to give notice by mail, the taxpayer is not barred of his right to make application for abatement provided that upon demand the taxpayer 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 the inquiries and subscribe the same bars an appeal, but the list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.