

85 Union Street
Brunswick Maine 04011



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Town of Brunswick, Maine

Incorporated 1739

Assessing Department

www.brunswickme.gov

March 2025

Dear Brunswick Business Owners:

Enclosed please find the 2025 Personal Property Declaration Form of 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 of this letter. Please return your list to the Assessor's Office by **May 1, 2025**. Submissions may be filed digitally by emailing the office at assess@brunswickme.gov. 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.

If you have an existing account, please provide a list of all new and/or deleted items as of **April 1, 2025**. Last year's equipment list is always available upon request.

If your business has closed or moved from Brunswick prior to April 1, 2025, 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 town 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 www.brunswickme.gov/Personal-Property or by visiting 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 the 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.

Respectfully,

Brunswick Assessing Office
(207) 725-6650

General Filing Information

Please call this office at (207) 725-6650 if you think you have received this notice in error or duplicate or if your business closed or moved from Brunswick prior to April 1, 2025. It is important you notify us of 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 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 Brunswick, which you have in your possession on **April 1st**.

Where to File Declaration: Assessor's Office, Town of Brunswick, 85 Union St, Brunswick, ME 04011 or digitally at assess@brunswickme.gov.

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 on your list. Personal Property that has been fully depreciated for income purposes must still 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 Codes

(Personal Property Declaration Form, Column 2)

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 real estate but are generally removed when a business relocates.

M- Machinery and Equipment: Presses, tools, machining equipment, garage equipment, heavy duty shelving, other machinery or manufacturing equipment and any self-propelled machinery that is not subject to excise tax. Equipment also includes telephone equipment, cell phones, calculators, and other office items.

C- Computer Hardware: CPU's, monitors, servers, network wiring, printers, POS systems, fax machines, copiers and other types of computer equipment.

T- Trailers: Cargo trailers for storing goods, inventory, business materials and general storage of business supplies. (Not excised)

S- Signs: Attached and detached

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. (1) Indicate if this is an Add (A) or D=Delete, (2) Provide a list of the personal property as of April 1st, a description sufficient to identify it including model name and number, if applicable, (3) Type Code, (4) Date of Purchase, (5) whether it was purchased New or Used, (6) Total Cost of the "new" item, including sales tax, delivery and/or set-up charges; and (7) Price Paid if the item(s) were purchased used, please include the original cost and year manufactured, if known. In the last column (8), please add 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 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 and deletions, please list 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 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 the Assessing Department at (207) 725-6650 between 8:30 and 4:30, Monday-Wednesday, 8:30 and 6:00 on Thursday, and 8:30 and 3:00 on Friday.