



Millinocket

Maine's Biggest Small Town

Dear Millinocket Property Owner

February 2024

If you own a business, home occupation, or some other self-employment method, you must complete and return a personal property declaration to the Town of Millinocket **prior to May 15, 2024**. **This request is made pursuant to Maine Statute Title 36 Section 706-A which provides that Assessors may inquire as to the nature, situation and value of property and a taxpayer's failure to comply shall bar them from appeal.** It is your responsibility under Maine Law to assist the Town by furnishing the information requested. If you fail to file a declaration, we will have no choice but to estimate the value of your personal property and you will, by Maine Law, forfeit your right to appeal the value that is placed on your personal property. The personal property tax is required by Maine State Law and an excerpt of the law is printed on the back of this page.

Items which must be declared are outlined but not limited to those items listed below. Please send a detailed list of all your business: machinery, equipment, office furniture, fixtures, computers, printers, telecommunications equipment, trailers, unregistered vehicles, construction and wood harvesting equipment, etc. and equipment and goods held for rental. Please do not include any items on which you have paid an excise tax. You should list make, model, age, year purchased, and original purchase price for all items. If you are unsure of the exact original purchase price, list an approximate dollar amount to the best of your ability. All items must be declared, even if they are fully depreciated.

If you lease items for your business, please list these items also, including the leaseholders' names and addresses, as well as the other information mentioned above.

If you declared last year, your listing is attached. Simply update the listing by crossing off items that you no longer have and indicate how these items were disposed of (for example: sold to IOU Holdings Inc., etc.). If you have acquired items, please list them using the guidelines outlined in the paragraph above.

Please visit <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs#bete> for more information on Maine Business Equipment Tax Exemptions (BETE) and Reimbursement (BETR).

Please be aware that these programs may change annually and we cannot guarantee how the reimbursement and/or the exemption will exist in the future.

If you have any questions, please feel free to call us at 207.723.7005 or email us at: assessor@millinocket.org. The Assessor is generally in the office on Thursday. Thank you in advance for your assistance.

Sincerely,

Lorna Thompson
Assessor

Personal Property/Business Equipment Law - TITLE 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.

§706-A. Taxpayers to list property; notice; penalty; verification

1. Taxpayers to list property; inquiries. Before making an assessment, the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation or qualifying for exemption pursuant to subchapter 4-C in the municipality, the 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 the property the taxpayer possessed on the first day of April of the same year and may at the time of the notice or thereafter require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to exemption pursuant to subchapter 4-C. The list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expense, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information.

A taxpayer has 30 days from receipt of a request for a true and perfect list or of proper inquiries to respond to the request or inquiries. Upon written request to the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory, a taxpayer is entitled to a 30-day extension to respond to the request for a true and perfect list or proper inquiries, and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and is clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is not a public record for purposes of Title 1, chapter 13.

A notice to or inquiry of a taxpayer made under this section 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 and answers to all proper inquiries, the taxpayer may not apply to the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory for an abatement or appeal an application for abatement of those taxes unless the taxpayer furnishes the list and answers with the application and satisfies the assessing authority or authority to whom an appeal is made that the taxpayer was unable to furnish the list and answers in the time required. The list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

If the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory fails to give notice by mail, the taxpayer is not prohibited from applying for an abatement; however, upon demand, the taxpayer shall furnish the list and answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State. A taxpayer's refusal or neglect to answer the inquiries bars an appeal, but the list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

The assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory may require the person furnishing the list and answers to all proper inquiries to subscribe under oath to the truth of the list and answers.

2. Penalty. It is unlawful for any public official or any employee, agent, attorney or consultant of the taxing jurisdiction to willfully disclose any taxpayer information made confidential by this section or examine information made confidential by this section for any purpose other than the conduct of official duties pertaining to property tax administration. Information made confidential by this section may be disclosed:

- A. To the State Tax Assessor, who shall treat such information as confidential for purposes of section 191, subsection 2, paragraph 1;
- B. To a mediator retained pursuant to section 271, subsection 5-A;
- C. In a judicial proceeding in camera;
- D. In an administrative proceeding, in executive session, pursuant to Title 1, section 405, subsection 6, paragraph F;
- E. To the person who filed the confidential information or that person's representative authorized by the person in writing to receive the information;
- F. To a public official or any employee, agent, attorney or consultant of the taxing jurisdiction; and
- G. To any other person with the taxpayer's written consent.

A person who knowingly violates the confidentiality provisions of this subsection commits a Class E crime.

3. Proprietary information. For the purposes of this section, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law, rules or regulations.

