



**Town of Orono**  
**Office of Community Development**  
**Assessing Department**

Dear Taxpayer:

Enclosed please find the Fiscal Year 2019 Personal Property Declaration form. **The deadline for filing this form is May 1, 2018.** If you are receiving this form we have reason to believe that you own personal property in Orono.

Maine law requires municipalities to levy a tax on business personal property and requires recipients to respond to the assessor's request by the stated deadline. **Failure to comply with this request may void your right to appeal** the valuation that is placed on your property. This tax is assessed annually in accordance with Title 36 of the Maine Revised Statutes, sections 601 and 706.

Our goal is to assess all property fairly and accurately. If you fail to file a declaration, we will have no choice but to estimate the value of your personal property. Your cooperation will provide the basis for an equitable assessment. **Reporting requirements** can be found at: <http://legislature.maine.gov/legis/statutes/36/title36sec706.html>

Also enclosed please find a Maine Business Equipment Tax Exemption (**BETE**) form and information on the Business Equipment Tax Reimbursement (**BETR**). Your business may qualify for the exemption, but you must file the form with the assessor every year. **BETE/BETR facts** can be found at: <http://www.maine.gov/revenue/propertytax/homepage.html>

**Please note: businesses that provide services are no longer excluded from the BETE program.**

If you lease items for your business, please list these items also, including the leaseholder's names and addresses, as well as the other information requested on the form.

Please see the back of this letter for additional instructions.

Thank you for your assistance.

Sincerely,

Town of Orono Assessing Department

## GENERAL INFORMATION AND INSTRUCTIONS

**If you are No Longer in business:** (1) complete the signature block portion of the form  
(2) indicate the date business was closed/sold  
(3) provide name and address of new owner  
(4) return form to the assessing office.

If your business was in operation on April 1<sup>st</sup> of the given year, you are responsible for the personal property bill for the entire year.

- Please **complete the entire** Personal Property Declaration. Any form that is incomplete will be rejected.
- **All** personal property **must be individually listed**, regardless of age or condition; no lump sum totals will be accepted.
- **All** personal property **used in the business or located at the business** must be listed, including but not limited to: furniture, fixtures, machinery, equipment, computer and telephone systems, artwork, leasehold improvements, leased equipment, items held for rental, etc.
- All items must be declared, **even if they are fully depreciated**.
- Provide **total original cost**, including **installation**
- If we have a recent declaration from you on file it is attached. Please **update the information** by crossing off items that you no longer possess and give a brief description (such as sold to John Smith, etc.). If you have **acquired items, please list those items using the guidelines outlined above**.
- **Mail to:** Assessor, Town of Orono, 59 Main St., Orono, ME 04473, or
- **Email to:** [assessor@orono.org](mailto:assessor@orono.org)

### **Lessees/Lessors declaring leased personal property must:**

- **Include** the full name and address of the owner/lessee
- **Identify** the item being leased, including asset description and lease terms
- If leased items were deleted from last year's list, **please indicate** if the items were buyouts or removed from the location
- Please **do not include** leased vehicles that are registered/excised

If you have questions, including if an item should be listed, please feel free to contact us; or list the item and we will disqualify any inappropriate items upon receipt of your declaration.

Municipal Building ⑩59 Main Street ⑩ Orono, Maine 04473 ⑩ (207)866-2556 ⑩ FAX  
(207)866-5053

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