



## Office of the Assessor

### **2021 Business Personal Property Declaration 706-A Notice**

Dear Business Owner or Real Estate Property Owner,

This letter is being sent to you because you own, lease, or manage a marijuana cultivation site, dispensary, lab, or retail store located in the City of Auburn. If this is incorrect, please contact our office.

Maine law provides that the personal property associated with a business is subject to taxation. The tax is assessed annually in accordance with the requirements set forth in Title 36 of the Maine Revised Statutes, sections 601 & 706-A. This letter is notice that you are required to provide a “true and perfect” list of the business personal property you possessed as of April 1. Any equipment that you use in your operation *is business personal property*. Room enclosures and mechanical systems used for growing operations may also be considered personal property, if you are uncertain please consult with our office.

Enclosed is a standard 706-A, “Property Schedule Form”. We have also developed another personal property asset filing form, “Marijuana Business 706-A”, specifically for marijuana related businesses. If you prefer to use that version of the form, please do. Electronic versions of both forms are available on our website (excel or pdf). A filing form is enclosed with this mailing. Please fill out each section with a list of your assets, for example:

- Grow beds, platforms, trays and pots
- Lighting. Include all grow lamps, heating lamps, high-intensity lamps, grow light sockets, regulators, ballasts, transformers and control equipment
- Heating, air conditioning and humidity control equipment. List all units and associated mechanical systems (e.g. conduit, supply lines, etc.)
- Ventilation fans and other air circulation
- Lab, processing and testing equipment, such as extractors, evaporators, chillers, vacuum pumps, etc.
- CO2 Equipment. Include tanks, CO2 lines, emitting equipment and control units
- Irrigation systems. Include water lines, sprayers, tanks, and control equipment
- Harvesting Equipment such as leaf trimmers, trimming trays, drying racks, etc.
- Chemical application and storage equipment.
- Equipment and controls for fire protection, fire suppression and security systems
- Other computerized control systems.
- *Racking*, stands and gantries
- Tools and other miscellaneous equipment (which may include office equipment)

- Modular shelters, e.g. cabinets, grow rooms, flowering rooms, preparation rooms etc. Include any rooms that the grower is responsible for (by lease term or ownership)
- Furniture and signs
- Computers
- Trailers or non-excised vehicles
- Other tangible assets used by your operation

*The asset types noted above are not intended to be all inclusive. List all equipment used in your operation.*

If your asset list requires more lines than the form allows, please use additional forms or a substitute spreadsheet to report your assets. The filing forms are available in an electronic version (pdf or excel). We would be happy to e mail you a copy; forms are also available on our web-site, look for forms: "706-A Personal Property Declaration" or "Marijuana Business 706-A". If you need help filling out your filing forms, please call or stop by.

Leased Equipment: If any of your equipment is **leased**, please provide a separate list of those assets and the name and contact information of the lessor. If the lease or other agreement states that you are responsible for paying taxes for the equipment, include those items on your asset list.

The Business Equipment Tax Exemption Program, aka "BETE" or "Betty" is an available property tax relief program. This is a 100% exemption program. Generally, most of the assets used in a non-retail associated business will qualify for the exemption. **However, you must file a 706-A declaration and apply to receive the exemption.** Assets listed on the BETE application should not be also reported on the 706-A declaration. The BETE application and instructions are available at the Maine Revenue Services website or our website. BETE application: [www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs)

**Important:**

If you do not file a complete asset list, we will render an estimated assessment. This estimate may be based on a comparable business or a previous filing. **Assets will be assessed to the apparent party-in-possession** if we do not receive a return. The completed "true and perfect" asset list is required by April 15, 2021. Failure to provide this list may bar your right to an appeal pursuant to MRS Title 36 § 706-A.

The Assessor's Office is available to help. We encourage you to stop by, call or email us with questions. If you would like assistance compiling your asset list, we will gladly visit you at your place of business. We appreciate your cooperation and look forward to working with you.

Sincerely,

Karen Scammon, CMA-4  
Assessor

**WHERE TO FILE DECLARATIONS:**

We prefer electronic filings, but you may return by e mail, US mail, fax or in-person

**Regular mail:** City of Auburn, Assessing Department, 60 Court Street, Suite 104, Auburn, ME 04210

**e mail:** [assessing@auburnmaine.gov](mailto:assessing@auburnmaine.gov)

**Fax:** 207-333-6625