OFFICE OF

BOARD OF ASSESSORS

Town Hall

100 PECK STREET, SEEKONK, MA 02771

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Paul Buckley, Chairman
Robert Caruolo, Assessor
William Barker, Assessor

Theodora Gabriel, Town Assessor
tgabriel@seekonk-ma.gov

January 16, 2016

RE: **FISCAL YEAR 2017**
Personal Property Form of List, General Laws Chapter 59 §29

Dear Personal Property Taxpayer,

All Individuals, Partnerships, Associations or Trusts and Corporations, doing business in the Town of Seekonk must file the enclosed form.

All taxable tangible personal property, including that of persons NOT inhabitants of Massachusetts, is to be listed in the City or Town where it is situated on January, 1, 2016.

Please complete the enclosed form and **return it to our office by March 1, 2016.** If the form is not filed on time for the fiscal year, the Board of Assessors cannot grant abatements for overvaluation of the personal property.

In order to make future correspondence more efficient, please provide your current email address. On the enclosed form, you can find the area provided in Section 5, following your signature.

Should you have any questions, please do not hesitate to call our office.

Thank you for your assistance.

Theodora Gabriel, MAA
Town Assessor

Enclosure

State Tax Form 2
Revised 12/2014

The Commonwealth of Massachusetts

SEEKONK
Name of City or Town

Assessors' Use only
Date Received

FISCAL YEAR 2017 -- FORM OF LIST
Return of personal property subject to taxation
General Laws Chapter 59, § 29

TO BE FILED BY ALL INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS OR TRUSTS, CORPORATIONS, LIMITED LIABILITY COMPANIES AND OTHER LEGAL ENTITIES SUBJECT TO TAXATION IN THIS CITY OR TOWN
PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION
(See General Laws Chapter 59, § 32)

Return to: Board of Assessors
Form must be filed by March 1 unless an extension is granted by the board of assessors

1. TAXPAYER INFORMATION. Complete all sections that apply. Please type or print.

A. Name of taxpayer: FID Number: _____ (NOT SSN)
(1) Owner's name: _____
(2) Business name: _____

B. Assessors' use only

C. Indicate status:

☐ Individual. (Do not include social security number above)
☐ Partnership. Provide names of all partners: _____
☐ Association or Trust. Provide names of all members/trustees: _____
☐ Limited Liability Company. Provide names of all members: _____

If any of above, or other non-corporate entity, treated as corporation for federal income tax purposes (a) by default rules, check here ☐ or (b) by election form, check here. ☐ Effective date: _____. Attach federal election form 8832.

Check here ☐ if entity filing federally as a corporation is classified as a manufacturer by Department of Revenue. (To be classified as a manufacturer, an application must be made to the Department on or before January 31 on form 355Q. G.L. c. 63, §§ 39 & 42B; c. 58, § 2; c. 59, § 5(16)(5) and 830 C.M.R. 58.2.1)
☐ if entity filing federally as a corporation files Massachusetts return 63-20P, 63-23P or 63FI. (see below)

☐ Corporation. (Check this box only if an incorporated entity)
Check here ☐ if corporation classified as a manufacturer by Department of Revenue. (To be classified as a manufacturer, an application must be made to the Department on or before January 31 on form 355Q. G.L. c. 63, § 42B; c. 58, § 2; c. 59, § 5(16)(5) and 830 C.M.R. 58.2.1)
☐ if an insurance company filing premium excise return 63-20P or 63-23P (G.L. c. 63, §§ 20 & 23)
☐ if a financial institution filing financial institution excise return 63 FI (G.L. c. 63, §§ 1 & 2)

☐ Executor/administrator. Indicate estate of: _____ Decedent's last residence: _____
☐ Other. Specify: _____

D. Annual certification of entity tax status (all except individuals must complete):
Has entity filed Certification of Entity Tax Status as of this January 1 with Department of Revenue? Yes ☐ No ☐ (Certification must be filed annually on or before April 1. DOR Directive 12-05). If yes, provide confirmation number _____.

E. Nature of business or profession:	F. State of formation:	G. Date of formation:

H. Business address
(1) Address of principal place of business: _____
(2) Mailing address (if different): _____
(3) Telephone number: ( ) _____

I. Location(s) of personal property:

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

2. GENERAL INFORMATION

A. WHO MUST FILE A RETURN. This Form of List (State Tax Form 2) must be filed each year by all individuals, partnerships, associations, trusts, corporations, limited liability companies and other legal entities that own or hold taxable personal property on January 1 unless required to file another local or central valuation personal property return as follows. Pipeline and telephone and telegraph companies that own taxable personal property subject to central valuation under G.L. c. 59, §§ 38A or 41 must file a personal property return with the Massachusetts Department of Revenue listing such property. Any other taxable personal property owned by such pipeline or telephone and telegraph companies must be reported on this return. Taxable personal property of mobile wireless telecommunications companies must be reported on State Tax Form 2MT. Individuals who own or hold household furnishings and effects not situated at their domicile on January 1 must file State Tax Form 2HF. Business or other taxable personal property owned by individuals must be reported on this return. Literary, temperance, benevolent, charitable or scientific organizations that may be exempt under G.L. c. 59, § 5 Clause 3 must file State Tax Form 3ABC listing all property they own or hold for those purposes on January 1.

B. WHEN AND WHERE RETURN MUST BE FILED. This return must be filed by March 1 with the board of assessors in the city or town where the personal property is situated on January 1. If the property has no situs on January 1, it must be listed on a return filed with the assessors in the city or town where you are domiciled (legal residence or place of business). A return is not considered filed unless it is complete.

C. FILING EXTENSION. The board of assessors may extend the filing deadline if you make a written request and show sufficient reason for not filing on time. The latest the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.

D. AUDITS. The board of assessors may audit your books, papers, records and other data in order to determine whether you have accurately reported all taxable personal property. Any audit will be conducted within 3 years of the date your return is due or filed, whichever is later. The assessors may assess taxes on unreported or inaccurately reported taxable personal property discovered by the audit within 3 years and 6 months of the date your return is due or filed, whichever is later.

E. PENALTY FOR NOT FILING, FILING LATE OR NOT COMPLYING WITH AUDIT. If you do not file a return for the fiscal year and comply with audit requests for books, papers, records and other data, the assessors cannot abate for overvaluation of the personal property for that year. If your return is not filed, or you do not comply with audit requests, on time, the assessors can only abate if you show a reasonable excuse for the late filing or the tax assessed is more than 150% of the amount that would have been assessed if the return had been timely and properly filed. In that case, only the amount over that percentage can be abated.

F. USE OF AND ACCESS TO RETURN AND RECORDS. The information in the return is used by the board of assessors to determine the taxable or exempt status of your personal property and, if taxable, its fair market value. You may also be required to provide the assessors with further information about the property in writing and asked to permit them to inspect it. **Personal property information listed in Schedules A-I, or obtained during an audit, is not available to the public for inspection under the state public records law. It is available only to the assessors and Massachusetts Department of Revenue for purpose of administering the tax laws.**

3. TAXABLE PERSONAL PROPERTY

In general, all tangible personal property situated in Massachusetts and all tangible personal property owned by Massachusetts domiciliaries is taxable unless expressly exempt. [G.L. c. 59, §§ 2 & 18]. Exemptions are usually based on (1) ownership, (2) type of property, or (3) use of property. The following chart summarizes the personal property that is taxable and must be listed in the return. If you have any questions about the taxable status of your personal property, please contact your board of assessors.

A. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, TRUSTS, and LIMITED LIABILITY COMPANIES filing for federal income tax purposes as individuals, partnerships, or disregarded entities; and other non-corporate entities.	All tangible personal property requested in the schedules that follow. Individuals are entitled to exemption for (1) household furniture and effects at their domicile, (2) farm utensils, (3) tools of a mechanic's trade, and (4) boats, fishing gear and nets up to a value of $10,000 owned and actually used in the individual's business if engaged exclusively in commercial fishing. [G.L. c. 59, § 5, cl. 20].
B. BUSINESS CORPORATIONS as defined in G.L. c. 63, § 30 and taxable under G.L. c. 63, § 39, including Massachusetts and out-of-state corporations treated as such for federal income tax purposes and LIMITED LIABILITY COMPANIES and other unincorporated entities treated as corporations for federal income tax purposes. Does NOT include corporations or entities treated as corporations for federal income tax purposes described in C & D below.	Poles, underground conduits, wires and pipes. All "machinery used in the conduct of business" except machines that are (1) stock in trade, or (2) used directly in dry cleaning or laundering processes, to refrigerate goods or air condition premises, or in purchasing, selling, accounting or administrative functions. [G.L. c. 59, § 5, cl. 16(2)].
C. MANUFACTURING CORPORATIONS and LIMITED LIABILITY COMPANIES and other unincorporated entities treated as corporations for federal income tax purposes that are manufacturers as defined by G.L. c. 63, § 42B and classified as "manufacturing" by the Department of Revenue under G.L. c. 58, § 2 after application. See State Tax Form 355Q.	Poles, underground conduits, wires and pipes. All tangible personal property used in the manufacture or generation of electricity except property that (1) is a cogeneration facility of 30 megawatts or less in capacity, or (2) was exempt due to a manufacturing classification effective on or before January 1, 1996. [G.L. c. 59, § 5, cl. 16(3)].
D. FINANCIAL INSTITUTIONS that are CORPORATIONS, or LIMITED LIABILITY COMPANIES or other unincorporated entities treated as corporations for federal income tax purposes, and taxable as financial institutions under G.L. c. 63, INSURANCE COMPANIES that are CORPORATIONS, or LIMITED LIABILITY COMPANIES or other unincorporated entities treated as corporations for federal income tax purposes, and taxable as insurance companies under G.L. c. 63, §§ 20 or 23 (if state of incorporation or principal place of business if incorporated in foreign country exempts similar tangible personal property of Massachusetts insurance companies) and CORPORATIONS taxable under G.L. c. 63, § 58.	Poles, underground conduits, wires and pipes. Machinery used in manufacture, or in supplying or distributing water. [G.L. c. 59, § 5, cl. 16(1)].
E. OUT-OF-STATE INSURANCE CORPORATIONS if the state of incorporation or principal place of business if incorporated in a foreign country does not exempt tangible personal property of Massachusetts insurance companies.	All tangible personal property requested in the schedules that follow. [G.L. c. 59, § 5, cl. 16(1)].

4. INSTRUCTIONS FOR COMPLETING SCHEDULES

List all items of taxable personal property owned or held on January 1 in the appropriate schedules that follow, including items in your physical possession on that date under a lease, consignment, license, mortgage, pledge or other arrangement. You must also list all real property owned in the city or town on January 1. For your return to be considered complete, all information specified in the schedules except the "Estimated Market Value" must be provided and all copies of leases, consignments, etc., for any property in your possession under such arrangements must be attached. Construction work in progress (CWIP) and property no longer in service but not yet removed is taxable and must be separately listed as such, as shown in the tables. The board of assessors may require that this list be filed electronically.

A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES.

B. MACHINERY. Includes manufacturing and generating machinery and equipment (turbines, engines, etc.), construction machinery, copying and reproduction equipment, automated data and word processing equipment, appliances (freezers, refrigerators, air conditioners, etc.), electronics (televisions, microwaves, etc.) and any other machines and mechanical devices.

C. TOOLS AND EQUIPMENT. Includes trade, business, or professional tools and equipment, including restaurant, laboratory and medical equipment, not listed as machinery.

D. BUSINESS FURNITURE AND FIXTURES. Includes business, professional, commercial or service fittings and furnishings (desks, tables, cabinets, display cases), rugs, floor coverings and draperies, lamps, specialized lease-hold improvements (restaurant fittings, modular walls, etc.), works of art and decorations, books and professional libraries and all other fittings and effects.

E. MERCHANDISE. Includes goods, wares, or stock in trade in any store or other place of sale, in any warehouse or other place of storage, out on lease or consignment, etc.

F. UNREGISTERED MOTOR VEHICLES AND TRAILERS. Includes motor vehicles not carrying Massachusetts registration plates under G.L. c. 90, unregistered agricultural (except those subject to the farm excise under G.L. c. 59, § 8A) and industrial tractors, trailers, snowmobiles, motorized golf carts and all other unregistered vehicles.

G. ANIMALS. Includes: (1) mules and horses one year or older, (2) neat cattle (cows, yearlings, bulls, steers, heifers, etc.) one to three years old and not held for the owner's personal consumption, (3) neat cattle three years or older, (4) swine, sheep and goats six months or older, (5) domestic fowl (chickens, ducks, geese, turkey), and (6) all other domestic animals, wildlife and gamefish (mink, fox, etc.) not subject to the farm excise under G.L. c. 59, § 8A.

H. FOREST PRODUCTS. Includes forest products severed from the soil such as cordwood, timber, Christmas trees and other forest products not subject to the classified forest products tax under G.L. c. 61.

I. OTHER TAXABLE PERSONAL PROPERTY. Includes all other tangible personal property not specifically exempt from taxation.

J. REAL PROPERTY. Includes all real property owned in the city or town on January 1.

A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES

* Own/ Other	Type	Quantity/ Run feet	Size	Make	Nature of use	Years installed	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule A	0	0
Subtotal attachment		
TOTAL	0	0

B. MACHINERY

* Own/ Other	No.	Description	Nature of use	Manufacturer	Model	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule B	0	0
Subtotal attachment		
TOTAL	0	0

C. TOOLS AND EQUIPMENT

* Own/ Other	No.	Description	Nature of use	Type/model	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule C	0	0
Subtotal attachment		
TOTAL	0	0

D. BUSINESS FURNITURE AND FIXTURES

* Own/ Other	No.	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule D	0	0
Subtotal attachment		
TOTAL	0	0

E. MERCHANDISE

* Own/ Other	Type	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
	Finished goods or products					
	Work in progress					
	Materials or supplies					

Continue list on attachment, in same format, as necessary.

Subtotal Schedule E	0	0
Subtotal attachment		
TOTAL	0	0

F. UNREGISTERED MOTOR VEHICLES AND TRAILERS

* Own/ Other	Model, name, letter or number	Make	Type: Describe sufficiently for identification giving number of passengers, number of doors and type of body. If not required to be registered, so state and name use.	No. of cylinders or rated capacity	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule F	0	0
Subtotal attachment		
TOTAL	0	0

* Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.

** List property by most recent to earliest year of manufacture.

G. ANIMALS

* Own/ Other	No.	Kind	Age	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule G	0	0
Subtotal attachment		
TOTAL	0	0

H. FOREST PRODUCTS

* Own/ Other	No.	Description	Purchase price (if applicable)	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule H	0	0
Subtotal attachment		
TOTAL	0	0

I. OTHER TAXABLE PERSONAL PROPERTY

* Own/ Other	No.	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule I	0	0
Subtotal attachment		
TOTAL	0	0

J. REAL PROPERTY

Address	Use: residence or business

Continue list on attachment, in same format, as necessary.

5. SIGNATURES

A. SIGNATURE OF TAXPAYER. This list, prepared or examined by me, includes all taxable personal property owned or held by the maker of this list on January 1 (except, if applicable, property that must be listed on another local or central valuation property return) and to the best of my knowledge and belief, it and all accompanying schedules and statements are true, correct and complete.

Subscribed this _____ day of _____, _____, under the penalties of perjury.

Signature _____ (Sign full name of individual or authorized officer)

Title of authorized officer _____

_____ (____) _____

(Print or type) Name of signer Address Telephone

Email Address _____ FAX Number _____

B. DESIGNATION OF REPRESENTATIVE. If it is your desire to be represented by an employee, attorney, accountant or other agent with respect to any matter associated with this list, indicate the name of the person you have authorized and to whom the contents of this list may be disclosed, along with the information requested.

Name of designated representative _____

Address _____ Telephone ( ) _____

Email Address _____ FAX Number _____

ASSESSORS' USE ONLY