

**TOWN OF SWAMPSCOTT
OFFICE OF THE TOWN CLERK
CERTIFICATE OF BUSINESS**

Date of Issue: _____
Expiration Date: _____
Certificate #: _____

Type: () New
() Renewal, No Change
() Renewal, With Change
() Discontinuance

In conformity with the provisions of Massachusetts General Laws Chapter 110, Section 5, as amended, the undersigned declare(s) that a business is conducted as follows:

Business Name: _____

Business Location: _____

Business Telephone: _____ **E-Mail Address** _____

Type of Business: _____

Persons doing business (include corporate name and title if corporate officer):

| <u>Full Name</u> | <u>Residence and Home Telephone</u> |
|------------------|-------------------------------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Signatures: _____

The above named person(s) personally appeared before me and made oath that the information contained herein is true on this _____ day of _____ 20_____.

Town Clerk

Notary Public
Commission Expiration Date: _____

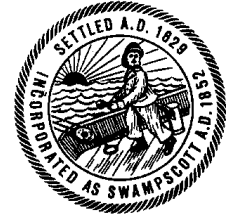
A Certificate of Business shall remain in effect for four years from the date of issue and shall be renewed each four years thereafter. A statement must be filed with the Town clerk upon discontinuing, retiring or withdrawing from business.

A True Copy. Attest: _____
Town Clerk, Town of Swampscott



TOWN OF SWAMPSCOTT
Police Department

531 Humphrey St
Swampscott, MA 01907
Tel: (781) 595-1111
Fax: (781) 592-7472



Ruben Quesada, Ed. D
CHIEF OF POLICE

Angelica Noble
EXECUTIVE ASSISTANT

BUSINESS EMERGENCY DIRECTORY
(PLEASE PRINT CLEARLY)

Business Name: _____

Business Address: _____

Business Phone #: _____

Alarm Company: _____

Alarm Company Phone #: _____

Business Owner: _____

Owner's Phone #: _____

Person to notify after hours:

1. _____ Phone#: _____

2. _____ Phone#: _____

3. _____ Phone#: _____

4. _____ Phone#: _____

Does your business store any hazardous chemicals on site? _____

If yes, what are they and where are they located?



Town of Swampscott
OFFICE OF THE
Town Clerk
22 Monument Avenue
Swampscott, Massachusetts 01907-1940

Town Clerk

Tel: 781-596-4167
Fax: 781-596-8870

Dear Business Certificate Applicant,

Thank you for filing your application for a Business Certificate in the Town of Swampscott. This certificate provides residents, officials and others important information about businesses being operated in Town.

Please take notice of the following important information:

Approval of your application for a Business Certificate is **not** in any way permission, authorization or license to operate a business in the Town of Swampscott. All business are required to comply with the Town's Zoning Bylaws, as interpreted by the Inspector of Buildings.

Please acknowledge your receipt of this information with your signature below. Thank you in advance for your cooperation and best wishes in your business venture!

Regards,

Town Clerk

ACKNOWLEDGEMENT

PRINT NAME: _____

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

BUSINESS TYPE: _____

SIGNATURE: _____

DATE: _____



Town of Swampscott Board of Assessors

*22 Monument Avenue
Swampscott, Massachusetts 01907*

Neil G. Sheehan, Chair

Tasia Vasiliou

Lara Goodman

Tel: 781-596-8858

Fax: 781-595-2434

January 1, 2022

Dear Business Owner:

Once again it is that time of the year when the Swampscott Assessor's Office sends out its annual form of list request to all business and corporations operating in Swampscott, MA. We would ask that you please complete the attached form provided and return it to the Assessor's Office no later than March 1st. If you are unable to complete this request by March 1st, please notify the Assessor's Office and upon request, an extension may be granted.

Also, if you are a new business in Swampscott, please also provide us with the date the business was started/opened.

Note: If you are a Massachusetts corporation, we would ask that you list the date of purchase, description and purchase price of all machinery used in the conduct of business in the conduct of business designated section (s) on the form of list.

It is important to note: **That failure to file a form of list can result in a penalty. Any abatement can only be granted if the tax assessed is more than 150% of the amount that would have been assessed if the return had been filed timely, or upon a showing of reasonable excuse for filing late. If you do not file a form of list, the assessors will estimate the personal property for the business.**

The Swampscott Board of Assessors would like to thank you in advance for your compliance and taking time out of what we know is a hectic and busy schedule to complete and return the form of list to us. Should you have any questions, please do not hesitate to call our office at 781-596-8858.

Respectfully,

The Swampscott Board of Assessors

Name of City or Town

Date Received

FISCAL YEAR _____ -- 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: (1) Owner's name: _____ (2) Business name: _____ | FID Number: _____ (NOT SSN) | B. Assessors' use only |
| C. Indicate status: <input type="checkbox"/> Individual. (Do not include social security number above) <input type="checkbox"/> Partnership. Provide names of all partners: _____ <input type="checkbox"/> Association or Trust. Provide names of all members/trustees: _____ <input type="checkbox"/> 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 <input type="checkbox"/> or (b) by election form, check here. <input type="checkbox"/> Effective date: _____ Attach federal election form 8832. Check here <input type="checkbox"/> 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) <input type="checkbox"/> if entity filing federally as a corporation files Massachusetts return 63-20P, 63-23P or 63FI. (see below) <input type="checkbox"/> Corporation. (Check this box only if an incorporated entity) Check here <input type="checkbox"/> 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) <input type="checkbox"/> if an insurance company filing premium excise return 63-20P or 63-23P (G.L. c. 63, §§ 20 & 23) <input type="checkbox"/> if a financial institution filing financial institution excise return 63 FI (G.L. c. 63, §§ 1 & 2) <input type="checkbox"/> Executor/administrator. Indicate estate of: _____ Decedent's last residence: _____ <input type="checkbox"/> 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 <input type="checkbox"/> No <input type="checkbox"/> (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: | | |

| | |
|--|---|
| 2. GENERAL INFORMATION | |
| <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> | |
| 3. TAXABLE PERSONAL PROPERTY | |
| <p>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.</p> | |
| <p>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.</p> | <p>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].</p> |
| <p>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.</p> | <p>Poles, underground conduits, wires and pipes. All "machinery used in the conduct of business" <u>except</u> 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)].</p> |
| <p>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.</p> | <p>Poles, underground conduits, wires and pipes. All tangible personal property used in the manufacture or generation of electricity <u>except</u> 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)].</p> |
| <p>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.</p> | <p>Poles, underground conduits, wires and pipes. Machinery used in manufacture, or in supplying or distributing water. [G.L. c. 59, § 5, cl. 16(1)].</p> |
| <p>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.</p> | <p>All tangible personal property requested in the schedules that follow. [G.L. c. 59, § 5, cl. 16(1)].</p> |
| 4. INSTRUCTIONS FOR COMPLETING SCHEDULES | |
| <p>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 <u>except</u> the "Estimated Market Value" must be provided <u>and</u> 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.</p> | |
| <p>A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES.</p> | |
| <p>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.</p> | |
| <p>C. TOOLS AND EQUIPMENT. Includes trade, business, or professional tools and equipment, including restaurant, laboratory and medical equipment, not listed as machinery.</p> | |
| <p>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.</p> | |
| <p>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.</p> | |
| <p>F. UNREGISTERED MOTOR VEHICLES AND TRAILERS. Includes motor vehicles not carrying Massachusetts registration plates under G.L. c. 90, unregistered agricultural (<u>except</u> 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.</p> | |
| <p>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.</p> | |
| <p>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.</p> | |
| <p>I. OTHER TAXABLE PERSONAL PROPERTY. Includes all other tangible personal property not specifically exempt from taxation.</p> | |
| <p>J. REAL PROPERTY. Includes all real property owned in the city or town on January 1.</p> | |

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