



Assessor's Department
Christopher A. Huff, CMA
Tax Assessor

Dear Portland Business Owner,

As we turn the calendar towards Spring, at least two things are certain: the winter thaw is coming and it's time to file your business personal property listing with the City. Enclosed, please find the 2019 Personal Property Declaration Form and Instructions. All persons owning business personal property are required to file a true and complete listing of all assets each year. This request is made in accordance with M.R.S.A. Title 36, Sec 706-A. If you own personal property located in the City of Portland on April 1, 2019, you are responsible for the annual personal property tax bill. By law, taxpayers who do not respond and submit an asset listing may lose their right to appeal for the year. Don't let this be you! Report your personal property today!

Please complete the form and return it to the Assessor's Office before **May 1, 2019**. Please return the form even if you do not have any new equipment or have closed or relocated your business. If your business has closed or relocated from Portland prior to April 1, 2019, please notify the Assessor's Office with the date of closure/relocation and return your form so that we may update our records. Asset listings in Excel format are greatly appreciated and can be sent to assessors@portlandmaine.gov

Two tax relief programs are available for persons owning business personal property. The Business Equipment Tax Exemption Program (BETE) is a 100% property tax exemption program for qualifying equipment that is first placed in service after April 1, 2007. Certain assets (excluding furniture and fixtures) located in a non-retail business may be eligible for exemption from taxation. BETE does not replace the Business Equipment Tax Reimbursement program described below. Visit the Maine Revenue Services website to fill out the BETE application, review the guidance document, and the tutorial. **BETE applications are returned to this office (not the State) and are due by May 1st of each year.**

The Business Equipment Tax Reimbursement Program (BETR), administered by the State, is available to any business taxpayer placing eligible personal property into service from April 1, 1995 to April 1, 2007. Qualified property is eligible for reimbursement for up to 12 years. The reimbursement is scaled back for the remainder of the time the property remains taxable. The program reimburses business taxpayers for local personal property taxes paid on most qualified business property. Applications for the current BETR Program are based on taxes paid in the previous year. The application period for refunds of personal property tax paid is August 1 through December 31.

While it can be confusing to understand how to comply and file, we are here to help. If you have any questions, please don't hesitate to contact us at (207) 874-8486, or by e-mail at assessors@portlandmaine.gov.

Sincerely,

Laurie Carlson

Laurie Carlson
Personal Property Appraiser

36 M.R.S.A. Section 551. REAL ESTATE; DEFINED. - Real estate, for the purposes of taxation, shall include all lands in the State and all buildings, mobile homes and other things affixed to the same, such as, but not limited to, camp trailers, together with the water power, shore privileges and rights, forests and mineral deposits appertaining thereto; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies. Buildings, mobile homes and other things affixed to the land, on leased land or on land not owned by the owner of the buildings, shall be considered real estate for purposes of taxation and shall be taxed in the place where said land is located. Mobile homes, except stock in trade, shall be considered real estate for purposes of taxation.

36 M.R.S.A. Section 601. PERSONAL PROPERTY; DEFINED. - Personal property for the purposes of taxation includes all tangible goods and chattels where ever they are and all vessels, at home or abroad.

36 M.R.S.A. Section 706-A. TAXPAYERS TO LIST PROPERTY. NOTICE. PENALTY. VERIFICATION.

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.