

## GUIDE TO PERSONAL PROPERTY SUBJECT TO TAXATION

Below is a list of items typically found at the business, including home occupations-  
This is a guide only – please contact the Assessor's Office with specific questions.

### APT BLDGS/HOUSING

Appliances/Furniture/Lighting/Phones  
Lawn Care Machinery/Tools/Signage

### AUTOMOTIVE

Portable-Stationary Lifts/Power Equipment  
Tools/Compressors/ Generators/Welders  
Chargers/Tanks/Pumps/Trailers  
Storage Containers/Office Fixtures  
Computers/Diagnostic Software/Phones  
Security Systems/Signs

### BANK

Counters/Shelves/ Vaults/Cabinets  
Safe Deposit Boxes/Teller Equipment  
Computers/Software/Printers/Faxes  
Security Systems/Intercom Systems  
Telephones/ATMs/Lighting/Signs

### CONTRACTORS/CONSTRUCTION

Blasting Equipment/Tractors  
Non-Excised Heavy Equipment  
Office or Storage Trailers/Welders  
Power Tools/Hand Tools/Ladders  
Staging/Generators/Dust Systems  
Radios/Phones/Office Fixtures  
Computers/Custom Software

### CONVENIENCE/RETAIL STORE

Displays/Shelving/Racks/Counters/Signs  
Registers/Electronics/Phones  
Security System/ Lighting Fixtures  
Gas Pumps/Food Equipment/Appliances  
Security Systems/Fans/Exhaust Systems  
Maintenance Equipment/Signs

### DAY CARE

Appliances/Toys/ Office Equipment  
Furniture/Stands/Props/Educational  
Material/Cabinets/Phones

### DISTRIBUTOR/VENDOR

Non –Excised Trailers/Carts  
Phones/Hand Tools/Electronics  
Water Coolers/Coffee Machines

### FARMS/LOGGERS/LANDSCAPERS

Tractors/Mowers/Plows, Attachments  
Hand Tools/Power Equipment/Carts  
Trailers/Bins/Containers/Logging Equipment  
Office Fixtures Computers/Telephones

### INDUSTRIAL

Heavy Machinery/Hand Tools/Power Tools  
Trailers/Fork Lifts/Carts/ Lighting  
Office Fixtures/Kitchen Fixtures/Cabinets  
Electronics/Phones/Computers  
Security Systems/Custom Software/  
Benches/Shelves/Racks/Signs

### MEDICAL

Counters/Partitions/Lighting/Furniture  
Computers/Printers/ Custom Software  
Phone Systems/Security Systems  
Medical Equipment/Stands/Stools/Cabinets  
Exam Tables/Appliances/Office Fixtures

### OFFICE/HOME OCCUPATION

Computer Hardware/Software  
Copiers/Printers/Fax/Phone Systems  
Office Furniture/Appliances/Filing Cabinets  
Counters/Partitions/Professional Libraries  
Hand Tools/Power Tools/Signs

### RECREATIONAL/CAMPS

Sporting Equipment/Furniture/Fixtures  
Appliances/Trailers/ Outdoor Equipment  
Tools/Boats/Canoes/Lawn Equipment  
Office Equipment/Phones/Signs

### RESTAURANT

Tables/Chairs/Booths/Props/Decorations  
Registers/Computers/Printers/Phones  
Televisions/Stereo Systems/Lighting  
Cooking Equipment/Dinnerware/Coolers  
Appliances/Counters/Work Tables  
Partitions/Signs

### SALON

Chairs/Driers/Mirrors/Shelves  
Telephones/Computer/Registrar/  
Tanning Equipment/Hand Tools/Signs

**PERSONAL PROPERTY ASSESSMENT  
M.R.S.A. Title 36 Section 601**

March 29, 2019

Dear Business Owner,

Maine law provides that all personal property associated with a business is subject to property taxation. "Personal Property" is tangible property including, but not limited to, manufacturing equipment, office furniture, store fixtures, signage, telephone systems, computers, heavy and light duty construction equipment, power and hand tools, farm implements, and even home occupation fixtures. On the reverse side is a list of items typically found at the business, including home occupations. *This is a guide only – please contact the Assessor's Office with specific questions.*

A **complete** inventory of your taxable business property is required each year by completing the form attached and submitting it by mail or e-mail to [jethridge@yorkmaine.org](mailto:jethridge@yorkmaine.org) on or before **May 1, 2019**.

Once the form is returned to the Assessor's office, it is reviewed and a fair market value is calculated for tax purposes. If the form is not submitted in its entirety, or the information provided is insufficient, further requests are made. Failure to respond or report according to this request results in the Assessor making a determination of value of the business property and may bar a taxpayer's right to an appeal, according to M.R.S.A. Title 36 Section 706A.

**Property Tax Relief** - The State offers two programs:

- **BETE** – Business Equipment Tax Exemption. This program requires an annual application to be filed with the Assessor no later than **May 1<sup>st</sup>**. Only certain types of businesses may apply, and only equipment first subject to tax in Maine after April 1, 2007 may qualify. There have been some changes in eligibility requirements for this exemption (more businesses may be eligible). With this letter, you will find an explanation of those changes from the Maine Revenue Services.
  
- **BETR** - Business Equipment Tax Reimbursement. Each year, the taxpayer may apply directly to the State for reimbursement on personal property taxes paid during the previous calendar year but is limited to only that equipment purchased after April 1, 1995.

Applications for the above programs can be found on the State's website, <http://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm> or by calling our office.

Feel free to call should you have any questions.

Sincerely,

Julie Romano Ethridge  
Asst. Tax Assessor  
[jethridge@yorkmaine.org](mailto:jethridge@yorkmaine.org)