

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

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 on or before **May 1, 2023**.

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 1st**. Only certain types of businesses may apply, and only equipment first subject to tax in Maine after April 1, 2007 may qualify.
- **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 CMA3
Asst. Tax Assessor
jethridge@yorkmaine.org

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/Register/
Tanning Equipment/Hand Tools/Signs