



**Assessor's Office**  
Donald Ferrara, Assessor, CMA

Dear Business Owner:

Enclosed please find the 2024 Personal Property Declaration form. Please complete the form and return to the Assessor's Office on or before **May 1, 2024**. **It is important to return the form even if you have added no new equipment or if you have closed or relocated your business.** Please review the General Filing Information on the back of this letter prior to completing the form. If you have any questions, please contact me at (207) 439-1813 or via email at [assessor@eliotme.org](mailto:assessor@eliotme.org). Information on both the Business Equipment Tax Reimbursement and Business Equipment Tax Exemption programs as well as application forms can be found at:

<https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs>

**BETR (Business Equipment Tax Reimbursement)**

Please note that personal property placed in service after April 1, 1995 may qualify for reimbursement from the State of Maine through the Business Equipment Tax Reimbursement (BETR) program. Our office would be pleased to discuss this program with you or feel free to check the link above.

**BETE (Business Equipment Tax Exemption)**

In 2007, the State of Maine passed into law a new property tax **exemption** for certain non-retail sales businesses. Retail sales businesses are specifically excluded from BETE. A retail sales activity includes the selection, purchase or rental of goods in a structure used to serve customers who are physically present to choose, purchase or rent goods. The exemption only applies to equipment purchased after April 1, 2007; therefore, all older equipment remains taxable. The exemption only applies to BETR-eligible equipment. Equipment not eligible for BETR, such as office furniture, does not qualify for the exemption. **The BETE application is a state-prescribed form and is separate from the Personal Property Declaration form. It must be filed by May 1 of each year to qualify for exemption, and must include items listed in previous years as well as new or additional items. Items not specifically listed in the BETE application will be taxed and will not be eligible for Business Equipment Tax Reimbursement for that year.**

**Effective November 1, 2017, the purchase of services is removed from the definitions of retail sales activity and retail sales facility for purposes of determining the eligibility of business equipment for the BETE program. Eligible equipment for businesses that provide services are no longer excluded from the BETE program.**

The Personal Property Declaration form, depreciation schedule, and BETE application form can be downloaded from the Assessor's Office web page at [www.eliotme.org](http://www.eliotme.org). Please call or email the Assessor's Office with any questions about these forms or programs.

Sincerely,

Brent Martin, CMA  
Assessor

## General Filing Information

**Please call (207) 439-1813 immediately if you have received this notice in error or in duplicate, so we may remove your name from our list.**

**When to File:** On or before May 1, 2024. Neglect or failure to provide complete information as requested on the date appointed will forfeit your right to appeal your property tax bill per Title 36 MRS §706-A. You are requested to furnish the assessor a true and perfect list of all your estates, real and personal, not by law exempt from taxation, subject to taxation by the Town of Eliot, which you have in your possession on April 1, 2024.

**Where to File Declarations:** Assessor's Office, Town of Eliot, 1333 State Road, Eliot, ME 03903.

**What is Personal Property:** As defined by Title 36 MRS §601, personal property includes, but is not limited to, items such as the following: furniture, fixtures, cargo trailers, manufacturing machinery and equipment, store and office equipment, computer equipment and professional libraries. **Note: All Personal Property owned or used by your business must be included in your list. Personal Property that has been fully depreciated for income tax purposes must be reported.**

**How to list Personal Property:** Please use the Personal Property Declaration form enclosed. If you need extra pages, please make copies first. Owners who have the ability to furnish computer data or wish to use other reporting methods may do so if the information requested on this form is provided by their method. Complete the declaration carefully, entering the Type code for each item.

**Type Code Examples:** For the Personal Property Declaration form, column 3.

**F - Furniture and Fixtures:** Office Furnishings including, but not limited to Desks, Chairs, Bookcases, File Cabinets, Tables, and Sofas. This category also includes fixtures specific to a business that may be attached to the real estate, but are generally removed when the business relocates.

**M - Machinery and Equipment:** Presses, Tools, Machining Equipment, Garage Equipment, Heavy Duty Shelving and other machinery or manufacturing equipment of this type. Equipment also includes Telephone Equipment, Typewriters, Calculators, FAX Machines, Copiers and other office items of this type.

**C - Computer Hardware:** CPU's, Monitors, Servers, Network Wiring, Printers and other computer type equipment.

**O - Other (Specify):** Cargo trailers and any self-propelled machinery that is not subject to excise tax.

**Declarations for New Businesses:** If this is your first business declaration, please complete the Personal Property Schedule provided. Computer data or another reporting method is acceptable as long as all the information requested on this form is included. Provide a list of personal property, indicating for each item: **(1)** whether it was added since April 1, 2023 **(A)** or removed from service or deleted **(D)** since April 1, 2023. **(2)** a description sufficient to identify it including model name and number, if applicable, **(3)** Type **(4)** Purchase information, such as the cost of the item, including sales tax, delivery and/or setup charges; the date of purchase; and whether it was purchased new or used. If the item(s) were purchased used, please include the original cost and year manufactured, if known. In the last column, please add the State of origin of used personal property, if known. This information is necessary *only* for personal property acquired after April 1, 1995 for which you will be seeking tax reimbursement.

**Declarations for Existing Businesses:** On the front of the declaration form, check if there are no additions or deletions since April 1, 2023. If there are additions or deletions, please list these items, indicating if they are additions or deletions. A list of personal property assessed as of April 1, 2023 can be provided at your request. Please complete the forms carefully and thoroughly, as your tax bill will be calculated from the information you provide. Accuracy and completeness is essential for the BETR program, as well. A printed-out spreadsheet from your company with the same information is acceptable. **An emailed Excel spreadsheet would be preferred, if available.**

**Listing Leased Equipment:** Please indicate whether your business or the Leasing Company is responsible for paying the taxes on the leased equipment. List the leased equipment on the section with the heading "Leased Personal Property". Provide the name, address and telephone number of the leasing company (lessor). Please list each item and its original cost. If original cost is unknown, please furnish the amount of the monthly payment, the date the lease began and the month and year it ends, and provide the name of a contact person at the leasing company. If the item is on a lease-purchase agreement, please indicate it on your declaration. Please complete a separate form for each lessor. A copy of the original is acceptable if additional forms are needed.

**Businesses That Have Closed or Moved:** *If your business has closed or moved from Eliot prior to April 1, 2024, please notify us with the date of move or closure so we may correct our records accordingly.*

If you have any questions regarding compliance with this request, please call appraiser Donald Ferrara in the Assessing Department (207) 439-1813 between 8:30 a.m. and 3:30 p.m., Monday through Thursday. Thank you.