



**City of Belfast**  
**Office of the Assessor**  
 131 Church Street  
 Belfast, Maine 04915  
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 Email: [Assessing@cityofbelfast.org](mailto:Assessing@cityofbelfast.org)

***2019 Business Personal Property Declaration***  
***PLEASE COMPLETE AND RETURN A TRUE AND PERFECT LIST TO THE OFFICE OF THE ASSESSOR BY 05/01/2019***  
*Extensions limited to 30 days upon written approval. Format and submission instructions are on the back of this page. Please call or email if you have any questions.*

OWNER'S NAME/PERSON(S) RESPONSIBLE TO PAY TAXES:	CONTACT PERSON:
TAXPAYER'S NAME AND ADDRESS:	ASSESSOR'S OFFICE USE ONLY:      BETE      BETR  DATE RECEIVED:  ACCOUNT NUMBER:
DBA NAME AND LOCATION:	DOES BUSINESS OWN REAL ESTATE:      Y      N If so, where:
PHONE NUMBER:	DATE BUSINESS STARTED:
EMAIL:	If your business CLOSED, SOLD or MOVED OUT of Belfast before April 1, 2019, please complete the CLOSED or MOVED section on the back page. Failure to do so may result in you being responsible for the full amount of the property tax bill.

Title 36 Maine Revised Statutes § 601 states "Personal Property for the purposes of taxation includes all tangible goods and chattels wheresoever they are and all vessels, at home or abroad." Assessors [are] to value real estate and personal property [36 MRS § 708]: "The assessors and the chief assessor of a primary assessing area shall ascertain as nearly as may be the nature, amount and value as of the first day of each April of the real estate and personal property subject to be taxed..." Please also see Title 36 MRS §706-A and the State of Maine's Bulletin 2 at <http://www.maine.gov/revenue/forms/property/pubs/bull2.pdf>.

The assessor is sending this notice requesting you submit to us a true and perfect list of personal property before May 1, 2019. Seasonable notice is hereby given by the assessor. The list of personal property you provide may be subject to inquiries or verification. If no answer or an incomplete list is given in response to this notice or future inquiries, the assessor may have to estimate the personal property used in your place of business. A failure to respond accurately or to an inquiry or to allow verification may bar your ability to appeal the assessor's estimate. This is explained in Title 36 MRS 706-A, which reads: "Before making an assessment, the assessor or assessors, the 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." The assessor 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.

Under §706-A, "...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 ..., 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."

"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. ... A taxpayer's refusal or neglect to answer the inquiries bars an appeal. (§706-A)"

*Whether submitted physically or electronically, this declaration form, together with any accompanying attachments, exhibits or statements, has been examined by me and, to the best of my knowledge, information, and belief, sets forth a full, true and perfect list of all taxable personal property owned by me or in my possession, or under my control, located in Belfast on April 1, 2019, and such property has been reasonably described and its actual cost fairly represented and no attempt has been made to mislead the assessor as to its age, quality, quantity, cost, years in service or number of years claimed. Having read and understood this entire notice and its references, I hereby certify the information reported herein is full, true, and correct to the best of my knowledge and belief:*

Date: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_ Print Name: \_\_\_\_\_

**NO CHANGE:** Only check this box if, in the past year, your personal property declaration list has no additions or deletions, including no changes in any leased, loaned or gift items. **EVEN IF YOU HAVE NO CHANGES, YOU MUST STILL SUBMIT A BETE APPLICATION BY MAY 1, 2019.**

**Personal Property Declaration Must Be Filed by May 1, 2019**

**Tax Exemption or Reimbursement Eligible?** Information about the Business Equipment Tax Exemption (BETE) or Business Equipment Tax Reimbursement (BETR) programs and applications can be found at <http://www.maine.gov/revenue/propertytax/propertytaxbenefits/beteapplication.pdf> or <http://www.maine.gov/revenue/forms/betr/>. **BETE applications for Non-Retail or Retail Service Businesses with property placed in service after April 1, 2007, must be submitted by May 1, 2019.** **Retail Service** Businesses include services like accounting, engineering, financial, insurance, or law firms, computer consultants, laundromats, car washes, nursing homes, apartments, salons, hotels/motels, repair shops, and medical offices. If you do not file the BETE application prior to May 1, 2019, you may be unable to claim the exemption. If you are seeking tax relief under the BETE program, contact our office before May 31, 2019 to confirm BETE program eligibility. Property located at businesses engaged in retail sales (not service) or at businesses primarily renting tangible personal property continues to be ineligible for the BETE program. BETR applications are typically provided by the State by September.

**BETE Exemption Application Form:** Only check this box if you have attached or included a completed BETE Exemption Application Form for 2019.

**EXISTING BUSINESS:** If a complete declaration list was previously submitted, report any additions or deletions to the list since April 1, 2018, listed in the format below or submit a separate Excel spreadsheet showing clearly marked additions and deletions. Please contact us if you would like your existing declared personal property sent to you in Excel format to use as a basis for your submission. If you file BETE, please include with your submission and include a complete list of all property in your BETE application: do not just include Additional Personal Property in your BETE application.

**NEW PERSONAL PROPERTY TAX FILER:** If you started your business after April 1, 2018, or are filing for the first time, submit a complete list of all personal property, including leased, loaned or gifted items. Either complete this form or, if additional space is needed, attach an itemized true and perfect list in the format shown below under **Initial or Additional Personal Property**. We can also provide an Excel formatted list for you to complete.

**Please list your personal property and reference Type to reflect the appropriate personal property type, as follows:**

1. Furniture/Fixtures; 2. Machinery/Equipment; 3. Computer Equipment; 4. Telecommunication Equipment; 5. Signs; 6. Appliances; 7. Other.

If listing Machinery/Equipment for Rental Units, itemize list under Type 2 (Machinery/Equipment) and designate in which unit number the Kitchen Stove/Range/Oven, Refrigerator, Dishwasher, Clothes Washer, and Clothes Dryer are located in parentheses. Indicate total number of rental units.

For any large list, please attach extra sheets in the same format or contact us and request a PDF or Electronic File Format Instructions to complete.

**Initial or Additional Personal Property:** If you are a New Business, New Filer or Existing Business providing a complete personal property list, please title the list "COMPLETE PERSONAL PROPERTY LIST FOR [YOUR BUSINESS NAME]" and provide the list in the following format. If you are an Existing Business listing additional personal property, please title the list "ADDITIONAL PERSONAL PROPERTY LIST FOR [YOUR BUSINESS NAME]." Attach sheets or submit a file as needed. If filing for BETE, provide a complete list of BETE property: do NOT submit a BETE application just for additional property.

Type	ITEM/DESCRIPTION with Model # and/or Serial #	Date Purchased Month & Year	Qty	New or Age (If Used)	Your Total Cost For Each Unit

**Existing Business Deletions:** Attach additional sheets titled as "EXISTING PROPERTY DELETIONS". Use the same name appearing in your prior list.

Type	ITEM/DESCRIPTION with Model # and/or Serial #	Date Purchased Month & Year	Qty	New or Age (If Used)	Your Total Cost For Each Unit

**Leased Equipment:** The leasing company is responsible to pay the property tax on leased property, unless a contract states you are responsible to pay the property tax. The Assessing Office believes you are responsible unless you provide the leasing company (owner). If the lease is conditional upon financing or a special property tax agreement, please provide documentation indicating the appropriate parties and arrangements.

Type	Name & Address of Owner	Item/Description with Model # and/or Serial #	Lease Date	Qty	Cost	Monthly Rent	Number of Months

When emailing submissions, in the Subject line, enter "2019 PP Declaration [Account Name]". Submit the complete file to [assessing@cityofbelfast.org](mailto:assessing@cityofbelfast.org). Email us for Electronic File Format Instructions for Excel submissions of large filings. Please do not hesitate to call or email with questions.

**CLOSED or MOVED:** If your business was closed, sold, moved or the property transferred out of Belfast before April 1, 2019, notify us before May 1, 2019. Failure to do so may result in a tax bill issued to you as the owner of record as of April 1st, which may result in you being responsible for the property tax. If you SOLD your business, please indicate the date and to whom the Personal Property was sold:

Name: \_\_\_\_\_ Mailing Address: \_\_\_\_\_

Date Sold, Moved, or Closed: \_\_\_\_\_