



**City of Belfast**  
**Office of the Assessor**  
 131 Church Street  
 Belfast, Maine 04915  
 Phone: (207) 338-3370; Ext. 117  
 Email: [Assessing@cityofbelfast.org](mailto:Assessing@cityofbelfast.org)

***2020 Business Personal Property Declaration***  
***PLEASE COMPLETE AND RETURN A TRUE AND PERFECT LIST TO THE OFFICE OF THE ASSESSOR BY 05/01/2020***  
*Extensions limited to 30 days only upon written approval before May 1, 2020. 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 SOLD, CLOSED, or MOVED OUT of Belfast before April 1, 2020, please CHECK BELOW and complete the bottom of the back page. Failure to do so may result in you being responsible for the full amount of the property tax bill.

Dear Taxpayer:

You are required to file this report by May 1<sup>st</sup>, 2020, declaring your true and perfect list of all personal property owned by you as of April 1<sup>st</sup>, 2020, pursuant to Title 36 of Maine Revised Statutes (MRS) §§601, 706-A and 708 among others. This official notice requests you submit this list of all personal property you own or possess as of April 1, 2020. The City Assessor must annually determine the values of such property you own as of April 1, 2020. Pursuant to 36 MRS §706-A, the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of his or her property liable to be taxed in the state and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal. Such lists and answers shall not be conclusive upon the assessor. Use this form and attach addenda pages as necessary to list all such personal property. Submissions may not be processed without an executed form. See the State of Maine's Bulletin 2 at <https://www.maine.gov/revenue/forms/property/pubs/bull2.pdf> and applicable statutes under Title 36. Please respond within 30 days of your receipt of this request. You must respond no later than May 1, 2020 or by May 31, 2020 only with a written extension granted before May 1, 2020. The city sets its budget yearly in reliance on this declaration completed and exemptions requested by you on time. If you do not supply the complete list by May 31, 2020, you will lose any right to contest or appeal the complete list and corresponding valuations and exemptions as estimated, completed, determined or granted by the City Assessor under Title 36. If you have any questions related to filing this form, please email or call us prior to May 1, 2020.

**NO CHANGE:** Check this box if, in the past year, your personal property declaration list has no additions or deletions. YOU MUST STILL SUBMIT A BUSINESS EQUIPMENT TAX EXEMPTION APPLICATION BY MAY 1, 2020 OR MAY 31, 2020 (WITH PRIOR WRITTEN AUTHORIZATION), EVEN IF YOU HAVE NO CHANGES, OR YOU WILL NOT RECEIVE EXEMPTIONS THAT YOU MAY HAVE BEEN ENTITLED TO IF PROPERLY FILED.

**BETE:** I've attached or included a completed and signed a Business Equipment Tax Exemption (BETE) application form in the most similar order of listed personal property as the declaration list provided for this year. **You must check here if you are filing a corresponding BETE application.** YOU MUST STILL SUBMIT A BUSINESS EQUIPMENT TAX EXEMPTION APPLICATION BY MAY 1, 2020 OR MAY 31, 2020 (WITH PRIOR WRITTEN AUTHORIZATION), EVEN IF YOU HAVE NO CHANGES, OR YOU WILL NOT RECEIVE EXEMPTIONS THAT YOU MAY HAVE BEEN ENTITLED TO IF PROPERLY FILED.

**SOLD, CLOSED OR MOVED OUT OF BELFAST:** Check this box and provide the applicable documentation BEFORE May 1, 2020, if, since April 1, 2019 and before April 1, 2020, the business was sold, relocated or closed and the personal property is no longer physically in or based out of Belfast. If you SOLD your business, please indicate the date and to whom the Personal Property was sold here and on the bottom of the back page:

*Whether submitted physically or electronically, this declaration form and any accompanying attachments, applicable statutes, exhibits and statements have been examined by me and, to the best of my knowledge, information, and belief, this form 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 or based out of Belfast on April 1, 2020, 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. I understand this declaration form may be subject to audit by the assessor or his agent or, if not received by the assessor by May 1, 2020, the assessor may have to estimate the personal property used in my place of business and I will lose my right to appeal such estimates. Having read and understood this entire notice and its references and having full access to, knowledge and understanding of the underlying applicable statutes, such as Title 36 MRS §601, 706-A and others governing personal property, I hereby certify the information reported herein is full, true, and correct to the best of my knowledge and belief:*

Authorized  
Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

**Personal Property Declaration Must Be Filed by May 1, 2020**

Account Number: \_\_\_\_\_

**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 <https://www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm#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, 2020.** 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, 2020, you may be unable to claim the exemption as we may not have time to complete the exemption request. If you are seeking tax relief under the BETE program, contact our office before May 31, 2020 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, though may be eligible for BETR. BETR applications are typically provided by the State by September. If you have questions pertaining to the reimbursement program under Business Equipment Tax Reimbursement, please point your inquiries to our office or to Maine Revenue Services at (207) 624-5600. BETE and BETR questions? Check: <https://www.maine.gov/revenue/propertytax/propertytaxbenefits/propertytaxbenefits.htm>

**EXISTING BUSINESS:** The prior tax year's declaration list is available to you by mail or email. Report any additions or deletions to the list since April 1, 2019, listed in the format below or submit and email a separate Excel spreadsheet showing clearly marked additions and deletions. Please keep in the same order as the prior year, unless otherwise discussed. Contact us if you would like your existing declared personal property sent to you by email in Excel or PDF format to use as a basis for your submission. If you file BETE, please include with your submission a complete list of all property in your BETE application – do not just include *Additional* Personal Property in your BETE application as you will not receive the exemption for items not included in your BETE application after commitment date. If providing BETE, please have the exempted items in the same order as your 2020 declaration list.

**NEW PERSONAL PROPERTY TAX FILER:** If you started your business after April 1, 2019, or are filing for the first time for other reasons, submit a complete list of all personal property, including leased, loaned or gifted items. Complete this form or attach an itemized true and perfect list in the format shown below under **Initial or Additional Personal Property**. We can also provide an Excel or PDF formatted example list for guidance.

**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 appliances for Rental Units, itemize list under Type 2 - Machinery/Equipment and clarify number of appliances and total number of 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 or Solar Equipment:** The leasing company may be 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 "2020 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. We look forward to working with you and will help give guidance where we can.

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

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

**Personal Property Declaration Must Be Filed by May 1, 2020**