



**City of Belfast**  
**Office of the Assessor**  
 131 Church Street  
 Belfast, Maine 04915  
 Phone: (207) 338-3370; Ext. 121  
 Email: [Assessingassistant@cityofbelfast.org](mailto:Assessingassistant@cityofbelfast.org)

**2025 Business Personal Property Declaration**  
**PLEASE COMPLETE AND RETURN A TRUE AND PERFECT LIST TO THE OFFICE OF THE ASSESSOR BY 05/01/2025**  
*Extensions limited to 30 days only upon written approval before May 1, 2025. 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:	PERSONAL PROPERTY ACCOUNT NUMBER:  OWNER ACCOUNT NUMBER:
EMAIL:	BUSINESS LOCATED AT:
PHONE NUMBER:	DATE BUSINESS STARTED:
DBA NAME / BUSINESS CATEGORY ON RECORD:	If your business <b>SOLD, CLOSED, or MOVED OUT</b> of Belfast before April 1, 2025, please check <b>BELOW</b> and complete the bottom of the back page or you may be responsible for the full amount of the property tax bill.

Dear Taxpayer: This official notice requests you respond by May 1<sup>st</sup>, 2025. Please declare your true and perfect list of all personal property you own, or are in possession of, as of April 1<sup>st</sup>, 2025, pursuant to Title 36 of Maine Revised Statutes (MRS) §§601, 706-A and 708, among others. The City Assessor annually determines the nature, situation and value of such property as of April 1, 2025. Pursuant to 36 MRS §706-A, the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of the 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. The City sets its budget yearly in reliance on this completed declaration and any exemptions requested by you on a timely basis. If you do not supply this list by May 31, 2025, you will lose any right to contest or appeal the list and any corresponding valuations and exemptions as completed, denied, determined, estimated, or granted by the City Assessor under Title 36. If you have any questions related to filing this form, seeking an exemption, or reimbursement of taxes, please email or call us prior to May 1, 2025. See the State of Maine's Bulletin 2 at <https://www.maine.gov/revenue/sites/maine.gov/revenue/files/inline-files/bull2.pdf> and applicable statutes under Title 36. Please respond within 30 days and no later than May 1, 2025 (or by May 31, 2025 with a written extension granted before May 1, 2025).

**SELECT ONLY ONE OPTION IN THIS BOX:**

- ADDED/DELETED INVENTORY:**  
 Check this box if, in the past year, you have added or deleted inventory.  
**(Fill in all required details of additions/deletions on page two of this form.)**
- I HAVE CAREFULLY REVIEWED THE ATTACHED INVENTORY LISTING AND CONFIRM THERE HAVE BEEN NO CHANGES THIS TAX YEAR:**  
 Check this box if, in the past year, your personal property declaration list has no additions or deletions. YOU MUST SUBMIT A BUSINESS EQUIPMENT TAX EXEMPTION APPLICATION BY MAY 1, 2025, OR MAY 31, 2025 (WITH WRITTEN AUTHORIZATION), EVEN IF YOU HAVE NO CHANGES, OR YOU WILL NOT RECEIVE EXEMPTIONS THAT YOU MAY HAVE BEEN ENTITLED TO IF TIMELY FILED.
- SOLD, CLOSED OR MOVED OUT OF BELFAST:**  
 If the business was sold, relocated, or closed after April 1, 2024, but before April 1, 2025, and the personal property is no longer physically in or based out of Belfast, check this box and provide the applicable documentation BEFORE May 1, 2025. If you SOLD your business, **please indicate the date and to whom the Personal Property was sold here:** \_\_\_\_\_

**BETE:** Check if you have included a completed and signed 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 STILL SUBMIT A BUSINESS EQUIPMENT TAX EXEMPTION APPLICATION BY MAY 1, 2025 OR MAY 31, 2025 (WITH WRITTEN AUTHORIZATION), EVEN IF YOU HAVE NO CHANGES, OR YOU WILL NOT RECEIVE EXEMPTIONS THAT YOU MAY HAVE BEEN ENTITLED TO IF TIMELY FILED.

*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, 2025, 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, 2025, 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, 2025**

Program information about and applications for the Business Equipment Tax Exemption (BETE) or Business Equipment Tax Reimbursement (BETR) can be found at <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs>. **BETE applications for Non-Retail or Retail Service Businesses with property placed in service after April 1, 2007, must be submitted by May 1, 2025.** Though not definitive, Retail Service Businesses typically 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 are seeking tax relief under the BETE program, you must file a completed BETE application with your list prior to May 1, 2025 or you may be unable to claim the exemption as we may not have time to complete processing the exemption request. 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. The State provides BETR applications by September. If you have questions pertaining to the Business Equipment Tax Reimbursement program as well as other Property Tax questions, please call us or Maine Revenue Services at (207) 624-5600 or check the State's website at <https://www.maine.gov/revenue/taxes/property-tax>.

**EXISTING BUSINESS:** The prior tax year's property list is available to you upon request. Report any additions or deletions to the list since April 1, 2025, in the format below or 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 in the same order as your 2025 declaration list – 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 per the State.

**NEW PERSONAL PROPERTY TAX FILER:** If you started your business after April 1, 2025, or you 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
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*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, please title the completed personal property 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)	Cost <u>Per Unit</u>

**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)	Cost <u>Per Unit</u>

**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. Renewable Energy Equipment Exemption forms are here: [https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/solar\\_exempt\\_app.pdf](https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/solar_exempt_app.pdf)

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 "2025 PP Declaration [Account Name]". Submit the complete file to [assessingassistant@cityofbelfast.org](mailto:assessingassistant@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, 2025**