

2025 PERSONAL PROPERTY DECLARATION

City of South Portland
Assessor's Office
P O Box 9422
South Portland, ME 04116-9422

**BUSINESS
NO. STREET
ACCT NO.**

NOTE: PLEASE SUBMIT THE COMPLETED DECLARATION AND ATTACHED EXCEL FILE OR OTHER SPREADSHEET TO: PERSONALPROPERTY@SOUTHPORTLAND.GOV. WE WILL EMAIL RECEIPT. IF MORE CONVENIENT, YOU MAY EMAIL A PDF OR MAIL THE COMPLETED PAPER DECLARATION WITH ITEMIZED LISTS TO THE ABOVE ADDRESS.

**OWNER
ADDRESS
ADDRESS 2
CITY, STATE, ZIP**

Mailing Address Change:

THIS SCHEDULE MUST BE PRESENTED TO THE ASSESSOR ON OR BEFORE **MAY 1, 2025** EVEN IF NO NEW EQUIPMENT WAS ADDED. PLEASE NOTIFY US IF THE BUSINESS WAS CLOSED OR MOVED BY APRIL 1. FILING OF THE SCHEDULE IS REQUIRED UNDER TITLE 36 OF THE MAINE REVISED STATUTES § 706-A, WHICH STATES "...UPON DEMAND THE TAXPAYERS SHALL ANSWER IN WRITING ALL PROPER INQUIRIES AS TO THE NATURE, SITUATION AND VALUE OF PROPERTY LIABLE TO BE TAXED OR QUALIFYING FOR EXEMPTION IN THE STATE. **A REFUSAL OR NEGLECT TO ANSWER SUCH INQUIRIES AND SUBSCRIBE UNDER OATH TO THE ANSWERS IF REQUESTED BARS AN APPEAL**, BUT SUCH LIST AND ANSWERS ARE NOT CONCLUSIVE UPON THE ASSESSOR..." **IF THE ASSESSOR DOES NOT RECEIVE THIS FORM (OR SUBSTITUTE FORM), THE ASSESSOR MUST ESTIMATE THE VALUE OF YOUR PROPERTY, RELY UPON SUCH ESTIMATE WHEN SETTING THE TAX RATE, AND BASE YOUR TAX BILL ON THIS ESTIMATE.** PROPERTY OWNERS MAY USE THIS FORM FOR THE DECLARATION OF PERSONAL PROPERTY OR MAY USE COMPUTER DATA USING REPORTING METHODS, SUCH AS EXCEL, TO PROVIDE THE INFORMATION REQUESTED ON THIS FORM. IF COMPUTER DATA IS UTILIZED, THE PROPERTY OWNER MUST ENSURE ALL RELEVANT DATA IS INCLUDED IN THE REPORTING METHOD; ANY DATA OMITTED OR REPORTED DIFFERENTLY MAY BE ESTIMATED BY THE ASSESSOR. PLEASE REFER TO THE ATTACHED GENERAL FILING INFORMATION.

Business Name: _____ **Physical Location:** _____

Contact Person: _____ **Contact's Phone:** _____

Contact's Email: _____ **Type of Business:** _____

Business Owner's Name _____ **Date Business Started:** _____

Website: _____ **Square Footage of Building or Business Unit:** _____

Is the real estate owned by this business? Yes No If yes, are there any tenants? Yes No If Yes, please provide a list.

Having read the above, I hereby certify the information reported herein is full, true, and correct to the best of my knowledge and belief.

Signature: _____ **Title:** _____ **Date:** _____

Lists must be of property owned as of April 1, 2025. Failure to provide a thorough list will result in the application of estimated property and/or values. Any appeal of unreported property value may be barred per statute. Please report all Leased Personal Property, including any items formerly leased that were acquired upon lease termination. Additional guidance provided on the reverse side.

Option for EXISTING accounts only: If you are reporting only a few changes to a complete itemized list submitted for April 1, 2024, then you may indicate the Additions and/or Deletions on a Short-Form Declaration OR you may check here if there have been no additions or deletions. **To assist with reconciliation, a list of last year's personal property can be provided upon request.**

Business Equipment Tax Reimbursement (BETR) Program May Reimburse All or Part of Taxes Paid: Submit this completed PERSONAL PROPERTY DECLARATION with a complete and accurate list to the Assessor by the due date. After your property is assessed and taxes are paid in full, please complete Assessor Notification Forms 801A and/or 801B in the BETR Application Booklet (found in the link below), have them signed by the Assessor, and present them to the State of Maine with **proof taxes were paid in full**. Taxes on eligible equipment placed in service in the State after April 1, 1995 (other than on office furniture and lighting fixtures) may be reimbursed partially or in full. **You cannot be reimbursed under BETR if taxes are outstanding. Direct questions about the BETR program to Maine Revenue Services, Property Tax Division, PO Box 9106, Augusta, ME 04332, call (207) 624-9404 or check online here: <https://www.maine.gov/revenue/taxes/property-tax>.**



Assessor's Office
Brent Martin, CMA-4
Assessor

Dear Business Owner:

Enclosed is the 2025 Personal Property Declaration, the General Filing Instructions, information about both the BETE and BETR exemption programs, and a Short-Form Declaration List. Please complete and return the form along with your list(s) to the Assessor's Office on or before **May 1, 2025**. You must return the form even if no new equipment was added or if you have closed or relocated your business. Additionally, you are encouraged to check the Assessing Office section of the City's website at www.southportland.gov for any additional forms, depreciation schedules, or contact information. Please review the General Filing Information on the back of the Declaration.

Please be aware of the following two programs that may benefit your business:

BETE (Business Equipment Tax Exemption): Personal property placed in service after April 1, 2007, may qualify for exemption. Items, such as office furniture, are excluded from this program. A BETE Exemption Application is required by May 1st for each year in order for exemptions to be granted on each item. If not entering each item on the State-prescribed BETE application, applicants may submit a separate list of prospective BETE items provided the list is clearly titled "Attachment to BETE Application." When attaching a separate list, please write "See Attached" on the State's application form, and ensure the upper portion of the form and the signature at the bottom are completed. Items not specifically listed on the BETE application (or an attachment) or items on unsigned forms will be taxed and this may be barred from appeal. Retail sales businesses are specifically excluded from BETE. Retail sales activities generally involves the purchase or rental of tangible personal property. Service-related businesses are typically included in the BETE program.

BETR (Business Equipment Tax Reimbursement): 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. Certain items, such as office furniture are excluded from this program. All items that are Eligible for BETE are excluded from BETR.

Information on the BETE and BETR 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>

Our office would be pleased to discuss any of the above State programs or filing expectations with you. Please contact us at (207) 767-7604 or via email at personalproperty@southportland.gov if we can answer any questions or provide additional information.

Sincerely,

Andrew G. Kriger

Andrew G. Kriger, CMA
Appraiser

General Filing Information

If you have received this notice in error, in duplicate, after closure or after moving, please call (207) 767-7604 so we may remove your business from our list

When to File: On or Before May 1, 2025, 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 City of South Portland, which you had in your possession on April 1, 2025. Neglect or failure to provide complete information as requested will forfeit your right to appeal your property tax bill per Title 36 of the Maine Revised Statutes, §706-A.

Where to File Declarations: Please email to PersonalProperty@southportland.gov or you may mail to: Assessor's Office, City of South Portland, P.O. Box 9422, South Portland, ME 04116-9422.

What is Personal Property: As defined by Title 36 MRS §601, personal property at least includes items such as the following: furniture, fixtures, cargo trailers, manufacturing machinery and equipment, store and office equipment, computer equipment and professional libraries. **All Personal Property owned by or in possession of your business must be included in your list. All items not disposed of must be reported even if fully depreciated for income tax purposes.**

How to list Personal Property: Provide an itemized list of all personal property owned or possessed by the business as of April 1, 2025. **Please email an Excel spreadsheet, if available.** Businesses utilizing various types of accounting software or spreadsheet formats may submit their data in any typical format with the following information included for each item:

- 1) Addition or Deletion: Annotate if item was acquired since April 1, 2024 and clearly mark as "A" for Addition. Items that have been disposed of since April 1, 2024 would ideally be listed separately (no longer owned as of assessment date). If incorporated in the declaration list, please mark "D" for Deletion.
- 2) Description: Specific enough to identify the item, such as model name and number, location, internal asset number, etc.
- 3) Type: Classify each item by Type using codes: F, M, C, or H; Type Codes, Descriptions, and Examples are found below.
- 4) Purchase Cost: Total cost to acquire the item, including sales tax, freight, delivery and/or setup charges.
- 5) Purchase Date
- 6) Status at Purchase: New vs Used. If "Used" upon acquisition, provide the year manufactured, original cost, and State of Origin. You can mark clearly as "Estimate" if Original Cost is unknown. State of Origin is necessary *only* for personal property acquired after April 1, 1995 for which you will be seeking a tax reimbursement or exemption.

Short-Form Declaration List: If the business' information is not maintained electronically or if paper forms are preferred, please enter the information on the provided Short-Form Declaration List. Use extra copies to use as additional pages if needed. **Call the Assessing Office to ask questions, discuss reporting requirements, request a template/example of a list, or request a list of personal property assessed as of April 1, 2024.** Complete this form and your list(s) carefully and thoroughly as accuracy and completeness is essential for an accurate tax bill and for the BETR and BETE programs as well.

Listing Leased Equipment: If utilizing the paper form, please complete a separate copy of the form for each lessor. In addition to the information listed above, please also include the following: Name, Address, and Telephone number of the leasing company (Lessor); Party responsible for paying taxes on the leased items (Lessee or Lessor); Lease Start and End Dates; and, if the item is on a lease-purchase agreement. If overall cost is unknown, please furnish the monthly payment.

Type Codes and Examples:

- 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, ATMs, security systems, heavy duty shelving and other machinery or manufacturing equipment.
- C - Computer Hardware:** CPU's, monitors, TVs, tablets, smart phones, and related computer equipment.
- H - High-Tech Equipment:** Complex machinery, such as tele-communication equipment, printers, copiers, scanners, servers, network equipment/wiring, POS systems, audio systems, digital cameras, and proprietary software.

Businesses That Have Closed or Moved: Please notify us IMMEDIATELY if your business has Closed or Moved from South Portland prior to April 1, 2025 and provide us with the date closed or, if moved, the new address. Failure to do so may result in a tax that might be barred from appeal if we cannot confirm certain data.

If you have any questions, please call the Assessing Department at (207) 767-7604 between 8:00 a.m. and 5:30 p.m., Monday through Thursday. Thank you.