

**BUSINESS
2020 PERSONAL PROPERTY DECLARATION
(FILING DUE DATE-MAY 1, 2020)**

**Town of Ogunquit
Assessor's Office
P. O. Box 875
Ogunquit, Maine 03907-0875**

Name: _____ Phone: _____
Mailing Address: _____
City: _____ State: _____ Zip: _____

MRSA TITLE 36 § 502. PROPERTY TAXABLE; TAX YEAR. ALL REAL ESTATE WITHIN THE STATE, ALL PERSONAL PROPERTY OF RESIDENTS OF THE STATE AND ALL PERSONAL PROPERTY WITHIN THE STATE OF PERSONS NOT RESIDENTS OF THE STATE IS SUBJECT TO TAXATION ON THE FIRST DAY OF EACH APRIL . **THE TAXABLE YEAR IS FROM APRIL 1ST TO APRIL 1ST.**

THIS SCHEDULE MUST BE PRESENTED TO THE ASSESSOR ON OR BEFORE MAY 1, 2020. FILING OF THE SCHEDULE IS REQUIRED UNDER MAINE LAW, TITLE 36, MRSA § 706 "...UPON DEMAND THE TAXPAYER SHALL ANSWER IN WRITING ALL PROPER INQUIRIES AS TO THE NATURE, SITUATION AND VALUE OF HIS PROPERTY LIABLE TO BE TAXED IN THE STATE; AND A **REFUSAL OR NEGLECT TO ANSWER SUCH INQUIRIES AND SUBSCRIBE THE SAME BARS AN APPEAL.** BUT SUCH LIST AND ANSWERS SHALL NOT BE CONCLUSIVE UPON THE ASSESSOR..."

THIS FORM MAY BE USED FOR DECLARATION OF PERSONAL PROPERTY; HOWEVER, THOSE OWNERS WHO WISH TO USE OTHER REPORTING METHODS MAY DO SO IF THE INFORMATION REQUESTED ON THIS FORM IS PROVIDED BY THEIR METHOD.

Date Business Started: _____ Location of Property: _____

Proprietor's Name: _____ Contact Person: _____

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

Date: _____ Signature: _____ Title: _____

Personnel authorized to disclose records : _____ Title: _____

How to have part or all of your taxes reimbursed: First, fill out the PERSONAL PROPERTY DECLARATION, making a complete and accurate list of all taxable property, and submit the list to the Assessor by the due date. After your property has been assessed and your taxes are paid, you are then eligible for reimbursement of those taxes paid on qualifying business property. Briefly, here is how the reimbursement program works: In 1996 the State of Maine started the Business Equipment Tax Reimbursement (BETR) program. All business equipment placed in service in the State of Maine after April 1, 1995, is eligible for reimbursement. In 1996, office furniture and lighting fixtures were eliminated from the program, but all other business equipment is still eligible. In order to receive the reimbursement, you must complete an Assessor Notification (Form 801), have it signed by the Assessor, and present it to the State of Maine with **proof of payment** of taxes on eligible equipment. **Please note, you cannot receive a reimbursement on business equipment for which you have not paid tax.**

How to have part or all of your taxes exempted from property taxation: The BETE (Business Equipment Tax Exemption) Program is a 100% tax exemption for eligible property first subject to tax on or after April 1, 2008. A BETE application must be filed with the tax assessor by April 1 of each tax year. It does not replace the BETR (Business Equipment Tax Reimbursement) Program, which still applies to eligible personal property not BETE-qualified. Property not qualified for BETE includes office furniture, lamps and lighting fixtures used for general office or worker lighting, property used or owned by an excluded person, telecommunications personal property, gambling machines or devices, and property located at a retail sales facility and used primarily in a retail sales activity (associated with the selection and purchase of goods or services of tangible personal property). BETE applications are available from the assessor's office.

Questions pertaining to these reimbursement programs should be directed to:

**Maine Revenue Services, Income/Estate Tax Division
P.O. Box 9107, Augusta, Maine, 04333-9107 Telephone: (207)626-8475.
Form requests call: (207)624-7894**

ADDITIONS: VERY IMPORTANT

ITEM/DESCRIPTION	MAKE/SER#	AGE	DATE PURCHASED	COST NEW	COST USED

DELETIONS: VERY IMPORTANT

ITEM/DESCRIPTION	MAKE/SER#	AGE	DATE PURCHASED	COST NEW	COST USED

LEASED EQUIPMENT: Please list any equipment that you currently lease. If you have an agreement with the lessor to assume responsibility for the tax payment, please enclose a copy of that agreement.

MONTHLY LEASE AMOUNT ITEM/DESCRIPTION LEASED FROM MAILING ADDRESS AGE OF ITEM

MONTHLY LEASE AMOUNT	ITEM/DESCRIPTION	LEASED FROM	MAILING ADDRESS	AGE OF ITEM

PLEASE NOTE:

**If your submission is incomplete, or you consistently write “NO CHANGES”, then an estimated value will be assessed for tax purposes. If no list is submitted, your right to appeal the assessed value will be barred. Please contact the Assessor’s office if you have any questions.
207-646-5140**

THE FAILURE TO REPLY TO THIS REQUEST;

1. Does not relieve you of the taxes that are assessed;
2. Taxes will be assessed based upon the Town’s records; and
3. **If the business no longer has assets or moved out of Ogunquit, a statement to that effect with the dates and details should be filed.**

