

February 3, 2022



Town of Kittery, Maine  
Department of the Assessor  
200 Rogers Road, Kittery ME 03904  
207-475-1306, [assessing@kitteryme.org](mailto:assessing@kitteryme.org)

Dear Business Owner,

Enclosed please find the 2022 Personal Property declaration form. Please return the list to the Assessor's office **on or before April 15, 2022**. Please provide a list of all business Personal Property that you own in Kittery as of April 1, 2022.

In accordance with MRS Title 36 § 706-A, as amended, the Assessor of the Town of Kittery, in the State of Maine, hereby gives notice to all persons liable to taxation in the municipality to furnish the Assessor a true and perfect list of their estates of which they were possessed on April 1<sup>st</sup> of each year.

**If any person, after such notice, does not furnish such list, they are thereby barred of their right to make an application to the Assessor or the Board of Assessment Review for any abatement of taxes.** If a declaration is not furnished, an estimate of value will be made. Upon written request, a taxpayer may be granted an extension.

**Return the 2022 Personal Property Declaration Form to the Assessor on or by April 15, 2022.** You may send the information requested electronically to [assessing@kitteryme.org](mailto:assessing@kitteryme.org) in an excel format. Please include the account number.

**For examples of taxable equipment for your business type, or blank declaration sheets to help with your return,** please contact us or refer to <https://www.kitteryme.gov/assessor/pages/business-owner-resources>

**\*\*If you are new business owner in Kittery, please do not hesitate to contact the assessing office with questions about Personal Property taxation and this notice. We are happy to assist you. 207-475-1306. \*\***

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**Personal (Business) Property consists of the following:**

1. **Machinery and Equipment (M):** This includes heavy duty shelving, calculators, and other office items of this type as well as machinery and equipment used in the manufacturing of products. Include vehicles not subject to excise tax.
2. **Furniture and Fixtures (F):** This includes furniture, furnishings, and fixtures. Examples include desks, shelving, counters, signs, etc.
3. **Computers and Computer Equipment (X):** This includes printers, computers, servers, and computerized equipment.
4. **Phones, Fax Machines and Copiers (E):** This includes all telephone systems, fax machines, and copiers.

**Note:** There are property tax relief programs for retail and non-retail businesses through the State of Maine Property Tax Division. Retail property placed into service after April 1, 1995 may qualify for reimbursement through the BETR program. Equipment not engaged in a retail sales activity, and first subject to taxation on or after April 1, 2008, may qualify for exemption through the BETE program. To qualify for either the BETR or BETE program you must apply each year. **You are responsible for ensuring that application(s) are received.**

**For your declaration filing please provide a list Personal (Business) Property and use the above categories.**



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**Frequently Asked Questions:**

**Q: What is Personal (Business) Property and why is it taxable?**

**A:** Maine law states that all personal property is subject to property taxation (see 36 M.R.S. §601). Maine law states all real estate and personal property in the State is subject to taxation on April 1<sup>st</sup> each year. (see M.R.S. §502).

**Q: What type of equipment is considered Personal (Business) Property?**

**A:** “Business Personal Property” is property including, but not limited to, manufacturing equipment, store fixtures, store signs and leasehold improvements. Personal property is typically not attached to the real estate and could be easily removed from the real estate if the business relocates.

**Q: Are there taxpayer assistance programs for Personal (Business) Property?**

**A:** Yes, retail property placed into service after April 1, 1995 may qualify for reimbursement from the State of Maine through the Business Equipment Tax Reimbursement (BETR) Program. Equipment not engaged in a retail sales activity, and first subject to taxation on or after April 1, 2008, may qualify for exemption through the Business Equipment Tax Exemption (BETE) program. **BETE applications are due May 1, 2022.**

**Note:** To qualify for either BETR or BETE program **you must apply each year.** You are responsible for ensuring that application(s) are received. For details visit: <https://www.maine.gov/revenue/taxes/property-tax>

**Q: Can the Town give me a list of equipment already on file?**

**A:** Yes, please contact the Assessing Office at [assessing@kitteryme.org](mailto:assessing@kitteryme.org) or at 207-475-1306 to request a list of equipment on file. Have your account number available.

**Q: What is considered retail sales facility?**

**A:** “Retail sales facility” means a structure used to serve customers who are physically present at the facility for the purpose of selection and retail purchase of goods or rental of tangible property. Per 36 MRS § 691, property located at a retail sales facility and used primarily in a retail sales activity is not eligible for the BETE program. “Primarily” means property engaged 50% or more of the time and “retail sales facility” means an activity associated with the selection and retail purchase of goods or rental of tangible personal property. Such property may qualify for the BETR program.’

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**True and Perfect Lists, 36 MRS § 706-A, Requests from the Assessor:**

Effective August 1, 2018 an assessor request for a true and perfect list from a taxpayer may now include additional requests for information. Assessors may require the taxpayer to answer in writing as to the nature, situation, and value of the property liable to taxation. Information provided by the taxpayer that is proprietary or confidential must be clearly labeled as proprietary or confidential. Confidential information may be shared with parties involved with an appeal and may also be shared with any person with the taxpayer’s written consent. For more information about this statute, please see **36 MRS § 706-A**



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DBA  
 OWNER  
 MAIL ADR 1  
 MAIL ADR 2  
 CITY, STATE ZIP

Account #

1. What is the physical location of the Business Property? \_\_\_\_\_
2. If no longer in business in Kittery, please indicate **DATE Business Closed:** \_\_\_\_\_
3. If a new business in Kittery, please indicate **DATE Business Opened:** \_\_\_\_\_

**All property owners as of April 1, 2022 are liable for the taxes due for the 2022-2023 tax billing cycle.**

Please attach an itemized list of existing business personal property. Blank inventory sheets are available online or by contacting us. You may also send an itemized list to [assessing@kitteryme.org](mailto:assessing@kitteryme.org). Use the lines below to write any additions and/or deletions which have occurred over the last tax year. Use extra sheets as needed.

<b>Additions 4/2/2021- 4/1/2022</b>						
<u>Property Type</u> (M, F, X,E)	<u>Description/ Yr. Manufactured</u>	<u>Quantity</u>	<u>Date Placed into Service</u> (Day/Month/Yr)	<u>Date New</u>	<u>Original Cost (each)</u>	<u>Estimated Current Market Value</u>

<b>Deletions 4/2/2021- 4/1/2022</b>						
<u>Property Type</u> (M, F, X,E)	<u>Description/ Yr. Manufactured</u>	<u>Quantity</u>	<u>Date Placed into Service</u> (Day/Month/Yr)	<u>Date New</u>	<u>Original Cost (each)</u>	<u>Date Deleted</u>

<b>Leasehold/Tenant Improvements Pertaining to Business 4/2/2021- 4/1/2022</b>		
<u>Date LHI/Building Permit Issued</u>	<u>Description of Work:</u>	<u>Cost of LHI (excluding labor and fixtures affixed to real estate):</u>

4. Do you lease any portion of your occupied space to another person or firm who has title to trade fixtures and equipment? YES \_\_\_ NO \_\_\_
5. If on April 1, you have in your possession any business machines, postage meters, machinery, equipment, furniture, fixtures, tools, etc, which are loaned, leased, stored or otherwise held and **not owned by you**, please itemize and indicate the owner's name and address.

Please check the box that applies to your leased personal property:

- My business is responsible for paying the taxes on the following leased personal property.
- The lessor is responsible for paying the taxes on the following leased personal property.

<b>Leased, Loaned, Rented Personal Property</b>					
<b>Lessor Name</b>		<b>Address</b>		<b>Phone #</b>	<b>Contact Person</b>
<u>Property Type</u>	<u>Description/ Yr. Manuf.</u>	<u>Quantity</u>	<u>Date in Service (Day/Month/Yr)</u>	<u>Original Cost (each)</u>	<u>Total Cost</u>

Attach additional sheets, if necessary, and identify as "Leased Personal Property."

**This schedule must be presented to the Assessor's Office in Kittery, Maine on or before Friday April 15, 2022.**

For questions, please contact the Assessor at 207-475-1306.

I hereby certify that this declaration is true and correct to the best of my knowledge and belief. I understand that if I own property as of April 1, 2022, I am responsible for the Property Taxes 2022-2023.

\_\_\_\_\_  
Signature

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone #

\_\_\_\_\_  
Email