

## TOWN OF KITTERY, MAINE | ASSESSING DEPARTMENT

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## **Guide to Personal Property Subject to Taxation**

| <b>Business Type</b>     | Taxable Business Personal Property                               |
|--------------------------|--|
| Automotive               | Power Equipment, Lifts, Tools, Compressors, Office Equipment,    |
|                          | Software, Phones, Security Systems, Storage Equipment, Signs,    |
|                          | Welders  |
| Bank                     | Counter, Shelves, Office Equipment, Vaults, Deposit Boxes,       |
|                          | Security Equipment, ATMs, Telephones, Lighting, Signs, Printers, |
|                          | Fax Machines, Teller Equipment, Cabinets, Partitions,            |
|                          | Coin Counters  |
| Construction             | Blasting Equipment, Trailers, Tools, Tractors, Heavy Equipment   |
|                          | (Non-Excised), Power Tools, Hand Tools, Computers, Ladders       |
| Convenience/Retail Store | Shelving, POS and Computer Systems, Sound Systems, Lighting,     |
|                          | Mannequins, Registers, Security Systems, Display Equipment,      |
|                          | Signs, Gas Pumps, Appliances, Office Equipment, Phones           |
| Day Care                 | Appliances, Toys, Cabinets, Phones, Furniture, Office Equipment  |
| Farms/Landscapers        | Tractors, Mowers, Plows, Hand Tools, Power Tools, Containers,    |
|                          | Trailers, Office Equipment, Computers, Phones, Logging           |
|                          | Equipment, Storage Bins  |
| Industrial/Manufacturing | Heavy Machinery, Hand Tools, Power Tools, Carts, Fork Lifts,     |
| Facilities               | Racks, Shelves, Benches, Computers, Electronics, Security        |
|                          | Systems  |
| Medical Facilities       | Counters, Partitions, Lighting, Medical Equipment, Phone         |
|                          | Systems, Furniture, Exam Tables, Computers, Custom Software,     |
|                          | Fax Machines, Copiers, Printers, Security Systems, Filing        |
|                          | Cabinets, Signs  |
| Office/Home Occupation   | Computer Hardware/Software, Copiers, Tools, Filing Cabinets,     |
|                          | Office Furniture, Signs  |
| Recreation/Camps         | Sporting Equipment, Furniture, Lighting, Lawn Equipment          |
|                          | Tractors, Signs, Boats (Non-Excised), Outdoor Equipment, Signs   |
| Restaurant               | Tables, Chairs, Decorations, POS Systems, Cameras, Sound and     |
|                          | Computer Systems, Registers, Lighting, Cooking Equipment,        |
|                          | Appliances, Work Tables, Dinnerware, Counters, Coolers, Phones,  |
|                          | Signs, TVs   |
| Salon                    | Chairs, Dyers, Mirrors, Shelves, Phones, Computers, TVs, Sounds  |
|                          | Systems, Tanning Equipment, Hand Tools, Signs, Massage Tables    |

Note: This is ONLY a guide. Contact the Assessor, assessing@kitteryme.org, for questions.