

**2019 PERSONAL PROPERTY DECLARATION FORM**



**CITY OF PORTLAND  
ASSESSOR'S OFFICE, ROOM 115  
389 CONGRESS STREET  
PORTLAND, MAINE 04101  
[ASSESSORS@PORTLANDMAINE.GOV](mailto:ASSESSORS@PORTLANDMAINE.GOV)**

**This schedule MUST be presented to our office, either in physical form or electronically ON OR BEFORE MAY 1, 2019. FAILURE TO FILE shall result in a presumption of your ownership (leased or otherwise), subsequent tax liability of any taxable real or personal property items in your possession and may result in the loss of your right to appeal. Prompt attention to this request will help ensure that your assessment will be based on the most accurate information available.**

Account Number:  
Class:  
District:  
Property Location:  
Location ID:

Check correct title (OWNER will be assumed): **OWNER** ( ) **Party in Possession** ( )  
Incorporated? **YES** ( ) **NO** ( ) **Corporation/Corporate Officer:** \_\_\_\_\_

**LOCATION of PROPERTY** (Street and number, or other brief description) \_\_\_\_\_

Do you lease any portion of your property to another person or firm (excluding apartment tenants)?  
( ) Yes ( ) No **If yes, please give name and address of lessees (use separate sheet if needed):**

NOTE: You may be eligible for tax exemption or reimbursement for taxes paid on qualifying business property. The BETE program, effective April 1, 2008 applies to certain items assessed for the first time after April 1, 2007. **BETE applications must be filed with the Assessor by May 1, 2019.** (Generally, office furniture and retail furnishings are not eligible for BETE.) The BETR program applies to certain property placed in service after April 1, 1995 that is not eligible for BETE. For further information regarding these programs, please contact Maine Revenue Services at (207) 624-7894 or visit their website at <http://www.maine.gov/revenue/propertytax> and click on the BETE/BETR link. To request or download a BETE form, visit [www.portlandassessors.com](http://www.portlandassessors.com) under Applications or call the Assessor's office at (207) 874-8486 to request a form.

**DECLARATION OF PERSONAL PROPERTY OWNED ON APRIL 1<sup>st</sup> 2019**

**What is personal property?**

As defined by 36 M.R.S.A. §601 personal property includes, but is not limited to, items such as the following: Furniture, fixtures, appliances, manufacturing machinery and equipment, store and office furniture, professional libraries, computer equipment and software.

**ALL PERSONAL PROPERTY OWNED OR LEASED BY YOUR BUSINESS MUST BE INCLUDED. Even personal property which has been fully depreciated for income tax purposes must be reported. The taxable value for municipal assessment is generally replacement cost less depreciation. Items are not depreciated to zero: *if it's in use, it has value!***

**\*\*\*PLEASE COMPLETE REVERSE SIDE\*\*\***

**Miscellaneous Information:**

When did business open at current location? \_\_\_\_\_ What is the nature of the business? \_\_\_\_\_

Is the business known by any other name? \_\_\_\_\_ Prior location? \_\_\_\_\_

Contact Person: \_\_\_\_\_ Title: \_\_\_\_\_ Phone #: \_\_\_\_\_

Number of Employees: \_\_\_\_\_ Square Feet of Space used in Operation of Business: \_\_\_\_\_

**Attach itemized list of all:**

1. **Furniture/Fixtures:** Desks, Chairs, Bookcases, Lamps, Cabinets, Signs and other items of this type.
2. **Machinery/Equipment:** Presses, Tools, Office/Restaurant/Garage Equipment, Warehouse & Storage Shelving, Telephone Equipment, Fork Lifts, Trailers; all equipment used in the operation of the business.
3. **Miscellaneous Items:** such as Computer Equipment, Software, Monitors, Printers and other electronics.

**Your itemized list MUST include:**

- a. Description of the item
- b. Year of item manufacture and/or year of item acquisition
- c. Total dollar amount of **original** cost to taxpayer, which includes sales tax, freight and transportation.
- d. All new purchases and items disposed of between April 1, 2018 and April 1, 2019

**The format of your list should:**

1. Be categorized and listed by asset type and year. (e.g. All F/F in 2011, 2012; All M/E in 2011, 2012) etc.
2. Have same year asset types subtotaled. (e.g. All F/F in 2011 was \$\_\_\_\_; All Misc. Equip. in 2012 \$\_\_\_\_) etc.

**Asset listings in Excel are appreciated and can be sent to [assessors@portlandmaine.gov](mailto:assessors@portlandmaine.gov)**

**STATEMENT OF LEASED EQUIPMENT IN YOUR POSSESSION ON APRIL 1, 2019**

If on April 1<sup>st</sup> you have in your possession any business personal property that is LEASED and not owned by you, please complete the following or attach a separate list of leased equipment and lessor information.

NOTE: If you have no leased equipment, please write "NONE".

**Name and address of owner of leased equipment**

**Quantity and Description of Equipment**

**PLEASE SIGN AND CERTIFY TO THE ACCURACY OF YOUR SUBMISSION**

**I hereby certify that the items upon which this report is made are full, true, and correct to the best of my knowledge and belief.**

**Signature:** \_\_\_\_\_ **Date signed:** \_\_\_\_\_

**Official Title:** \_\_\_\_\_ **Email:** \_\_\_\_\_