



Millinocket

Maine's Biggest Small Town

Dear Millinocket Property Owner

February 2025

If you own a business, home occupation, or some other self-employment method, you must complete and return a personal property declaration to the Town of Millinocket **prior to May 15, 2025. This request is made pursuant to Maine Statute Title 36 Section 706-A which provides that Assessors may inquire as to the nature, situation and value of property and a taxpayer's failure to comply shall bar them from appeal.** It is your responsibility under Maine Law to assist the Town by furnishing the information requested. If you fail to file a declaration, we will have no choice but to estimate the value of your personal property and you will, by Maine Law, forfeit your right to appeal the value that is placed on your personal property. The personal property tax is required by Maine State Law and an excerpt of the law is printed on the back of this page.

Items which must be declared are outlined but not limited to those items listed below. Please send a detailed list of all your business: machinery, equipment, office furniture, fixtures, computers, printers, telecommunications equipment, trailers, unregistered vehicles, construction and wood harvesting equipment, etc. and equipment and goods held for rental. Please do not include any items on which you have paid an excise tax. You should list make, model, age, year purchased, and original purchase price for all items. If you are unsure of the exact original purchase price, list an approximate dollar amount to the best of your ability. All items must be declared, even if they are fully depreciated.

If you lease items for your business, please list these items also, including the leaseholders' names and addresses, as well as the other information mentioned above.

If you declared last year, your listing is attached. Simply update the listing by crossing off items that you no longer have and indicate how these items were disposed of (for example: sold to IOU Holdings Inc., etc.). If you have acquired items, please list them using the guidelines outlined in the paragraph above.

Please visit <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs#bete> for more information on Maine Business Equipment Tax Exemptions (BETE) and Reimbursement (BETR).

Please be aware that these programs may change annually and we cannot guarantee how the reimbursement and/or the exemption will exist in the future.

If you have any questions, please feel free to call us at 207.723.7005 or email us at: assessor@millinocket.org. The Assessor is generally in the office on Thursday. Thank you in advance for your assistance.

Sincerely,

Lorna Thompson
Assessor

Personal Property/Business Equipment Law - TITLE 36

§601. Personal property; defined

Personal property for the purposes of taxation includes all tangible goods and chattels wheresoever they are and all vessels, at home or abroad.

§706-A. Taxpayers to list property; notice; penalty; verification

1. Taxpayers to list property; inquiries. Before making an assessment, the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation or qualifying for exemption pursuant to subchapter 4-C in the municipality, the primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all the property the taxpayer possessed on the first day of April of the same year and may at the time of the notice or thereafter require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to exemption pursuant to subchapter 4-C. The list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expense, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information.

A taxpayer has 30 days from receipt of a request for a true and perfect list or of proper inquiries to respond to the request or inquiries. Upon written request to the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory, a taxpayer is entitled to a 30-day extension to respond to the request for a true and perfect list or proper inquiries, and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and is clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is not a public record for purposes of Title 1, chapter 13.

A notice to or inquiry of a taxpayer made under this section may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish the list and answers to all proper inquiries, the taxpayer may not apply to the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory for an abatement or appeal an application for abatement of those taxes unless the taxpayer furnishes the list and answers with the application and satisfies the assessing authority or authority to whom an appeal is made that the taxpayer was unable to furnish the list and answers in the time required. The list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

If the assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory fails to give notice by mail, the taxpayer is not prohibited from applying for an abatement; however, upon demand, the taxpayer shall furnish the list and answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State. A taxpayer's refusal or neglect to answer the inquiries bars an appeal, but the list and answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

The assessor or assessors, chief assessor of a primary assessing area or State Tax Assessor in the case of the unorganized territory may require the person furnishing the list and answers to all proper inquiries to subscribe under oath to the truth of the list and answers.

2. Penalty. It is unlawful for any public official or any employee, agent, attorney or consultant of the taxing jurisdiction to willfully disclose any taxpayer information made confidential by this section or examine information made confidential by this section for any purpose other than the conduct of official duties pertaining to property tax administration. Information made confidential by this section may be disclosed:

A. To the State Tax Assessor, who shall treat such information as confidential for purposes of section 191, subsection 2, paragraph I;

B. To a mediator retained pursuant to section 271, subsection 5-A;

C. In a judicial proceeding in camera;

D. In an administrative proceeding, in executive session, pursuant to Title 1, section 405, subsection 6, paragraph F;

E. To the person who filed the confidential information or that person's representative authorized by the person in writing to receive the information;

F. To a public official or any employee, agent, attorney or consultant of the taxing jurisdiction; and

G. To any other person with the taxpayer's written consent.

A person who knowingly violates the confidentiality provisions of this subsection commits a Class E crime.

3. Proprietary information. For the purposes of this section, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law, rules or regulations.

197 Penobscot Avenue - Millinocket, ME 04462
(207) 723-7005 or Email: assessor@millinocket.org

BUSINESS NAME: _____ LOCATION OF PROPERTY _____
ADDRESS: _____
PHONE: _____

MODEL/DESCRIPTION, ORIGINAL COSTS AND YEARS ACQUIRED[illegible]

LEASED EQUIPMENT

NAME & ADDRESS OF OWNER	TYPE OF EQUIPMENT	ORIGINAL COST	DATE ACQUIRED	LEASE TERMS	MONTHLY RENT

Please Note:

A minimum of 10% will be added to all accounts that do not return the requested information.

I solemnly swear, having carefully read the above, that this report submitted in compliance with Title 36 M.R.S.A., section 706 and is true and correct to the best of my knowledge and belief as of April 1, 2025.

Signed: _____

Printed Name: _____

Official Title: _____

Person Authorized to disclose records: _____

Telephone Number: _____

Date: _____

****IF MORE SPACE IS NEEDED, ATTACH COMPLETED LIST ON A SEPARATE SHEET OF PAPER.****

Business Equipment Tax Exemption Application

(36 M.R.S. §§ 691 – 700-B)

This application must be filed every year with the municipal assessor no later than May 15, 2025

Name of Business: _____ Type of Business: _____
Business Address: _____ Account #: _____
Name of Owner: _____

(See instructions on reverse page)						To be Completed by the Assessor		
Description of the Exempt Equipment (please be specific)	Purchased / Placed in Service in Maine (Month / Year)	Current Age	Cost or Value New	Estimate of Current Value	Physical Address of Equipment (Leased Equipment Only)	TIF (Y / N)	BETE Eligible (Y / N)	Assessed Value
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Applicant (or property owner) signature: _____ Under penalties of perjury, I declare that I have examined this application and accompanying schedules and, to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than applicant) is based on all the information of which the preparer has knowledge.

Assessor (or agent of the assessor) signature: _____ Under penalties of perjury, I declare that I have examined this application and accompanying schedules and, to the best of my knowledge and belief, they are true, correct and complete.

Applicant Signature _____ Date _____
Preparer Signature _____ Date _____
Assessor (Agent) Signature _____ Date _____

Business Equipment Tax Exemption Application

Note: Due to recently enacted legislation, businesses engaged in the sale of retail services will now generally be eligible to participate in the BETE program for qualifying property placed in service after April 1, 2007 and will be ineligible for the BETR program.

What is the Business Equipment Tax Exemption (BETE)?

BETE is a 100% property tax exemption program for eligible property that would have been first subject to tax in Maine on or after 4/1/08. BETE does not replace the Business Equipment Tax Reimbursement (BETR) program. The BETR program remains in place for qualified property placed in service after April 1, 1995 and on or before April 1, 2007 and for retail property placed in service after April 1, 1995. (See www.maine.gov/revenue/propertytax/propertytaxbenefits/bete.htm for more BETR information).

When and where to file. You must file this application by April 1 of each year with the local assessor, even if there is no change in your property status from the prior year. An automatic extension to May 1 is granted if you cannot meet the April 1 deadline. An assessor may extend an applicant's filing deadline beyond May 1 upon receipt of written request from that applicant prior to the municipality's commitment date.

Eligible business equipment. Eligible business equipment is qualified property that would have been first subject to tax in Maine on or after 4/1/2008 and includes repair parts, replacement parts, replacement equipment, additions, accessions and accessories to other business property and inventory parts. Qualified property is tangible personal property used for a business purpose and is either depreciable under the Internal Revenue Code or would be depreciable except for the fact that it is fully depreciated. For more information, see 36 M.R.S. § 691(1).

Unqualified property. Property that does not qualify for exemption includes office furniture, lamps and lighting fixtures used primarily for general office or worker lighting, property owned or used 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. (See Retail property below)

Unqualified business. Property owned or used by an "excluded person" does not qualify. Excluded persons include: public utilities, persons providing radio paging service, persons providing mobile telecommunications services, cable television companies, persons providing satellite based direct television broadcast services, and persons providing multichannel multipoint television services.

Retail property. BETE does not apply to property located at a retail sales facility and used primarily in a retail sales activity. Such property may qualify for reimbursement under the BETR program. A retail sales facility is a structure used to serve customers who are present at the facility for the purpose of selection and retail purchase of goods or for renting tangible personal property. A warehouse or call center facility is not considered a retail sales facility. Retail sales activity is associated with the selection and retail purchase of goods or rental of tangible personal property. Manufacturing or processing is not considered retail sales activity.

SPECIFIC INSTRUCTIONS - TAXPAYER

Description of the Exempt Equipment: Description should be specific enough to be able to identify the property: (i.e. 2009 Bobcat model 236D skid steer loader, 2012 DitchWitch trencher model RT30).

Purchased/Placed in Service in Maine. Enter the date the equipment was first put into service in Maine. Only equipment placed in service after April 1, 2007 is eligible for BETE.
Cost or Value New. Enter the value of the equipment when it was new or what it would cost to purchase new. Include all installation costs, freight charges, engineering costs, etc. as part of the cost of the equipment - do not list separately.

Current Age. This line is used for depreciation purposes. Enter the total number of years this equipment has existed.

Estimate of Current Value. Enter an estimate of the current value of this piece of equipment.

SPECIFIC INSTRUCTIONS - ASSESSOR

TIF. Enter "Y" if the equipment is located within a tax increment financing district.

Assessed Value. Assessed value = depreciated value x certified ratio.