



Memories Start Here

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## 2026 Personal Property Business Information

Each year the state of Maine requires businesses to provide their local town with an accurate list of their personal property used for business purposes (see 36 MRSA Sec. 601-612 and Sec. 706-A). Personal property includes all furniture, fixtures, computers, software, machinery, equipment, trailers (unregistered), etc. The 2026 Personal Property Declaration Form is enclosed and must be returned by May 1<sup>st</sup>.

Personal property is assessed as of April 1<sup>st</sup> each year. If you own personal property in Old Orchard Beach on April 1<sup>st</sup> you are responsible for the personal property taxes even if the business has closed or moved. The form must be returned even if no new equipment was added. Failure to provide a complete list of personal property forfeits your right to appeal your assessment (see 36 MRSA Sec. 841).

**Did you know?** Some personal property qualifies for reimbursement from the State of Maine through the Business Equipment Tax Reimbursement Program (BETR) or for exemption under the Business Equipment Tax Exemption Program (BETE). Information and applications for both programs are available at <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs>. BETE and BETR applications are due by May 1<sup>st</sup>.

**Has your business closed?** Under State statute, if you are in business as of April 1st you are responsible for the entire year's personal property tax bill. If your business is no longer operating in Old Orchard Beach, you must notify the Assessing Office in writing or by email using the online [Notice of Business Closure Form](#) found on the Assessing webpage. Failure to notify the Assessing Office by May 1, 2026, will result in a personal property assessment for the Fiscal Year 2027. Businesses that have closed as of April 1, 2026, must have all assets removed from their Old Orchard Beach location; any equipment remaining at the location is subject to taxation.

You can find the 2026 Personal Property Declaration Form at:  
<https://www.oobmaine.com/department/assessing/>

Please send completed forms to:  
Mail: Assessing Department 1 Portland Avenue Old Orchard Beach, ME 04064  
Email: [assessing@oobmaine.com](mailto:assessing@oobmaine.com)

Please call or email the Assessing Department if you need assistance or if you have questions.