

2026 PERSONAL PROPERTY DECLARATION

FY2027



TOWN OF OLD ORCHARD BEACH

Assessing Department
1 Portland Avenue
Old Orchard Beach, ME 04064

Account #:
Business :
Location :
M/B/L :

	Mailing address change:
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THIS SCHEDULE MUST BE PRESENTED TO THE ASSESSOR ON OR BEFORE **May 1, 2026**, FILING OF THE SCHEDULE IS REQUIRED UNDER MAINE LAW. TITLE 36, MRSA § 706A. "...UPON DEMAND THE TAXPAYERS SHALL ANSWER IN WRITING ALL PROPER INQUIRIES AS TO THE NATURE, SITUATION AND VALUE OF HIS PROPERTY LIABLE TO BE TAXED IN THE STATE; AND A **REFUSAL OR NEGLECT TO ANSWER SUCH INQUIRIES AND SUBSCRIBE THE SAME BARS AN APPEAL**, BUT SUCH LIST AND ANSWERS SHALL NOT BE CONCLUSIVE UPON THE ASSESSOR..."
THIS FORM MAY BE USED FOR THE DECLARATION OF PERSONAL PROPERTY OR THE ELECTRONIC EXCEL FORM AVAILABLE ONLINE; ELECTRONIC SUBMISSIONS TO ASSESSING@OOBMAINE.COM IS PREFERRED. IF THE INFORMATION REQUESTED ON THIS FORM IS PROVIDED BY THEIR METHOD. **IF THIS FORM (OR SUBSTITUTE FORM) IS NOT RETURNED, IT WILL BE NECESSARY TO ESTIMATE THE VALUE OF YOUR PROPERTY AND BASE YOUR TAX BILL ON THIS ESTIMATE.**

Business Name: _____ Phone Number: _____

Type of Business: _____ E-mail Address _____

Date Business Started: _____ Building or Business Space Square Footage: _____

Business Owner's Name _____ Contact Person: _____

Location of Property: _____

Is the real estate owned by this business? Yes No If yes, are there any tenants? Yes No If Yes, please provide a list.

Having carefully read the above, I hereby certify that the information reported hereon is full, true, and correct to the best of my knowledge and belief.

Date: _____ Signature: _____ Title: _____

Person authorized disclose records: _____ Title: _____

Please complete the reverse side or attach an itemized listing of ALL machinery, furnishings & fixtures, and computer equipment utilized in the nature of your business or furnish this data electronically online at assessing@oobmaine.com.

If you are claiming BETE assets, please include a completed BETE form each and every year along with your personal property declaration. Do not include any BETE assets on a BETR form.

How to Have Part or All of Your Taxes Reimbursed: First, fill out the PERSONAL PROPERTY DECLARATION, making a complete and accurate list of all taxable property, and submit the list to the Assessor by the due date. After your property has been assessed and your taxes are paid, you are then eligible for reimbursement of those taxes paid on qualifying business property. Briefly, here is how the reimbursement program works: In 1996 the State of Maine started the **Business Equipment Tax Reimbursement (BETR)** program. Business equipment placed in service in the State of Maine after April 1, 1995 may be eligible for reimbursement. In 1996, office furniture and lighting fixtures were eliminated from the program, but all other business equipment is still eligible. In order to receive the reimbursement you must complete an Assessor Notification (Form 801), have it signed by the Assessor, and present it to the State of Maine with **proof of payment** of taxes on eligible equipment. **Please Note: You cannot receive a reimbursement on business equipment for which you have not paid tax.**

Questions pertaining to the reimbursement program should be directed to: Maine Revenue Services, Property Tax Division, P. O. Box 9106, Augusta, ME 04332-9106, Telephone (207) 624-5600. Form requests call: (207) 624-7894.

General Filing Information

Please call (207) 934-5714 ext 1514 immediately if you have received this notice in error or in duplicate, so we may remove your name from our list.

You are requested to furnish the assessor a true and perfect list of all your estates, real and personal, not by law exempt from taxation, subject to taxation by the Town of Old Orchard Beach which you have in your possession on April 1, 2026.

Where to File Declarations: Assessor's Office, Town of Old Orchard Beach, 1 Portland Ave. Old Orchard Beach, ME 04064.

When to File: On or before May 1, 2026. **Neglect or failure to provide complete information as requested on the date appointed may forfeit your right to appeal your property tax bill per 36 M.R.S.A. §706A.**

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, cargo trailers, manufacturing machinery and equipment, store and office equipment, computer equipment and professional libraries. Note: All Personal Property owned or used by your business must be included in your list. Personal Property that has been fully depreciated for income tax purposes must be reported

How to list Personal Property: Please use the Personal Property Declaration form attached. If you need extra pages, please make copies first. Owners who have the ability to furnish computer data or wish to use other reporting methods may do so if the information requested on this form is provided by their method. Complete the declaration carefully, entering the Type code for each item.

Type Code Examples (Column 3 of the Personal Property Declaration form):

FF - Furniture and Fixtures: Office Furnishings including, but not limited to Desks, Chairs, Bookcases, File Cabinets, Tables, and Sofas. This category also includes fixtures specific to a business that may be attached to the real estate, but are generally removed when the business relocates.

ME - Machinery and Equipment: Presses, Tools, Machining Equipment, Garage Equipment, Heavy Duty Shelving, and other machinery or manufacturing equipment of this type. Equipment also includes Telephone Equipment, Typewriters, Calculators, FAX Machines, Copiers and other office items of this type.

C - Computer Hardware: CPU's, Monitors, Servers, Network Wiring, Printers and other computer type equipment.

O - Other (Specify): Cargo trailers and any self-propelled machinery that is not subject to excise tax.

S - Signage

Please complete the Personal Property Schedule provided or you may choose to complete the online form at assessing@oobmaine.com. Computer data or another reporting method is acceptable as long as all the information requested on this form is included. Provide a list of personal property, indicating for each item: (1) the number of similar items, a description sufficient to identify it including model name and number, if applicable, (2) Type (3) Purchase information, such as the cost of the item, including sales tax, delivery and/or setup charges; the date of purchase; and whether it was purchased new or used. If the item(s) were purchased used, please include the original cost and year manufactured, if known. In the last column, please add the State of origin of used personal property, if known. The State of origin information is necessary only for personal property acquired after April 1, 1995 for which you will be seeking tax reimbursement.

BETR/BETE PROGRAMS: Please complete the forms carefully and thoroughly, as your tax bill will be calculated from the information you provide. Accuracy and completeness are essential for the BETR/BETE programs, as well. A printout or emailed Excel spreadsheet from your company with the same information is acceptable. A reminder: BETE applications must be received with the personal property declaration each and every year whether there are changes or not. The deadline to file BETE is May 1, 2026.

Listing Leased Equipment: Please indicate whether your business or the Leasing Company is responsible for paying the taxes on the leased equipment. List the leased equipment on the section with the heading "Leased Personal Property". Provide the name, address and telephone number of the leasing company (lessor). Please list each item and its original cost. If original cost is unknown, please furnish the amount of the monthly payment, the date the lease began and the month and year it ends, and provide the name of a contact person at the leasing company. If the item is on a lease-purchase agreement, please indicate it on your declaration. Please complete a separate form for each lessor. A copy of the original is acceptable if additional forms are needed.

Businesses That Have Closed or Moved: *If your business has closed or moved from Old Orchard Beach prior to April 1, 2026, please notify us in writing with the date of relocation or closure so we may correct our records accordingly. Failure to do so may result in a tax bill.*

