

**PERSONAL PROPERTY DECLARATION  
TOWN OF SCARBOROUGH ASSESSING OFFICE  
P.O. BOX 360, SCARBOROUGH, ME 04070**

Dear Business Owner,

You are hereby requested to provide the assessor with a true and perfect detailed list of all the business assets located at your place of business in Scarborough, ME on April 1, 2024. This list is requested each year under Maine Statute Title 36, Sections 601 and 706-A, and must be returned to the assessor's office no later than **May 1, 2024**. We accept electronic filings.

This list is the basis for your tax bill. You may have a list like this for insurance purposes. Failure to file this list may bar your right to appeal and the Assessor will estimate your taxes. If your business is no longer in Scarborough, **please inform our office so you are not taxed in error**.

If you have any questions, please call (207) 730-4063 or email [efennell@scarboroughmaine.org](mailto:efennell@scarboroughmaine.org).

Business Name \_\_\_\_\_ Account # \_\_\_\_\_

Type of Business \_\_\_\_\_ Date Business Started \_\_\_\_\_

Location of Business \_\_\_\_\_

Is the real estate owned by this business? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, are there any tenants? Yes \_\_\_\_\_ No \_\_\_\_\_ (Please provide a list)

Contact Name \_\_\_\_\_ Contact Phone \_\_\_\_\_

Contact E-Mail \_\_\_\_\_

**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.**

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

**BUSINESS EQUIPMENT TAX EXEMPTION (BETE) PROGRAM**

This program exempts certain business equipment brought into service after April 1, 2007 (see BETE application for non-qualifying assets). Retail *sales* businesses are specifically excluded from BETE, but some retail *services* may be eligible. The application must be filed annually with the Assessor by May 1.

**BUSINESS EQUIPMENT TAX REIMBURSEMENT (BETR) PROGRAM**

This program reimburses property taxes paid on certain business equipment brought into service after April 1, 1995. The application period is August 1 through December 31. Businesses must submit the application to the Assessor, and then submit the completed application to the State of Maine by January 1 for reimbursement. Questions concerning the BETR program should be directed to Maine Revenue Services Property Tax Division at (207) 624-9404 or [prop.tax@maine.gov](mailto:prop.tax@maine.gov).

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**706-A CAPITAL ASSET DETAIL LIST – SCHEDULE OF BUSINESS EQUIPMENT**

**Failure to file this asset list may bar your right to appeal and the Assessor will estimate your assessment.**

*Please send electronic filings in Excel format to [efennell@scarboroughmaine.org](mailto:efennell@scarboroughmaine.org)*

Include all fully depreciated assets located at your business and their original cost, all assets that you may have expensed and may be capitalized with their original cost, and all assets that were deleted this year.

**INSTRUCTIONS**

1. Categorize by asset type →
2. Describe each asset under that category
3. State the Month/Year of asset's age
4. List the original cost of each asset

**ASSET TYPES**

- F&F** Furniture & Fixtures, Signs
- C** Computers
- M&E** Machinery & Equipment
- T** Trailers
- S** Signs

Asset Type	Description of Asset	Month/Year Placed in Service	Leased (Y/N)	Original Cost	Depreciated Value -DEPT USE ONLY-
				<b>TOTAL \$</b>	