

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, 2026. 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, 2026**. 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.

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.

