

Town of

WINTHROP

Maine

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WINTHROP TOWN OFFICE
17 HIGHLAND AVENUE
WINTHROP, ME 04364

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Business Equipment Tax Exemption Application

(Title 36 § 691 – 700B)

Annual Application for Tax Year April 1, 2011

Name of Business: _____ Type of Business _____

Name of Owner: _____ Location _____

Ownership: sole proprietor corporation LLC Partnership Other: _____

Is this property located in a tax increment financing (TIF) district Yes _____ No _____

****If equipment was claimed for the BETE last year you must continue to file for it every year.**

	Date Purchased or Acquired	Item Description	Purchase Price	Year first claimed for BETE
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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17				
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20				

[An individual who knowingly gives false information for the purpose of claiming this exemption commits a Class E Crime]

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

Applicant _____ Date _____ Telephone # _____

Preparer _____ Page 1 Date _____ Telephone # _____ 01/08

Maine Business Equipment Tax Exemption (BETE) Program

- The Business Equipment Tax Exemption (BETE) program went into effect **April 1, 2008**. It applies **ONLY** to certain qualified equipment first placed in service after April 1, 2007. **Applications MUST be received by the Town of Winthrop at the same time as the Personal Property Schedule Form no later than May 1st.**
- **Businesses continue to be required to itemize and report all personal property used in the business.** Taxable items are reported separately from exempt items.
 - ⇒ **Each year, a business must reapply for the exemption on all eligible items.**
- **The Exemption program is limited and it is not retroactive.** Businesses will continue to pay property taxes locally for business personal property placed in service on or before April 1, 2007. The new exemption is limited to certain equipment owned and used in certain businesses

Does my business qualify for the Exemption (BETE) program?

The BETE law states that the exemption program **does not include** property used in "retail sales activity" located in a "retail sales facility." A retail sales activity includes the selection, purchase or rental of goods or services; a sales facility is a structure used to serve customers who are physically present to choose, purchase, or rent goods or services.

Maine Revenue Services cites the following examples of non-retail business whose property under most circumstances will qualify for BETE (Exemption):

- | | | |
|---|--|---|
| <input type="checkbox"/> Accounting firms | <input type="checkbox"/> Law firms | <input type="checkbox"/> Medical laboratories |
| <input type="checkbox"/> Computer consultants | <input type="checkbox"/> Engineering | <input type="checkbox"/> Insurance companies |
| <input type="checkbox"/> Industrial | <input type="checkbox"/> Leasing Companies | |

These types of retail/service businesses are excluded from BETE in most circumstances, but continue to be eligible for BETR (Reimbursement):

- | | | |
|---|--|---|
| <input type="checkbox"/> Hair salons/Barber shops | <input type="checkbox"/> Automotive Repair shops | <input type="checkbox"/> Laundromats |
| <input type="checkbox"/> Restaurants | <input type="checkbox"/> Gas Stations | <input type="checkbox"/> Hotels/Motels, B&B |
| <input type="checkbox"/> Medical Offices | <input type="checkbox"/> Health clubs | |

For other types of businesses, such as construction, eligibility for BETE has not yet been determined by Maine Revenue Services. One factor may be whether or not your business has a "retail sales facility."

⇒ **If you have questions about your business' eligibility for the BETE program, please contact Maine Revenue Services at 287-2011 or 626-8475.**

What items *do not* qualify for exemption (BETE)?

- **Office furniture:** tables, chairs, desks, bookcases, filing cabinets, office partitions, etc
Note: office equipment (telephones, copiers, printers, etc.) **does qualify** for exemption or reimbursement.
- **Lamps and lighting fixtures**
- **Gambling machines/devices**, including repair & replacement parts
- **Improvements to real property** that serve the building/land as a building/land (versus improvements that further a particular trade or business activity, which **are** eligible for the exemption or reimbursement programs).

For More Information:

Maine Revenue Services - Property Tax Division
PO Box 9106
Augusta, Maine 04332-9106
207-287-2011 phone
207-626-8475 phone
207-624-9694 fax

Bus. Equip. Tax Exemption (BETE)
MRSA 36 §691 (April 1, 2008)