



# 2022

# BUSINESS EQUIPMENT TAX REIMBURSEMENT FORMS AND INSTRUCTIONS

36 M.R.S. §§ 6651 - 6663

For Eligible Personal Property Taxes Paid in 2021

## Taxpayer Assistance and Forms

### Online:

[www.maine.gov/revenue/taxes/property-tax](http://www.maine.gov/revenue/taxes/property-tax)

Email [betr.mrs@maine.gov](mailto:betr.mrs@maine.gov)

### Mail:

Maine Revenue Services

Property Tax Division

P.O. Box 1064

Augusta, ME 04332-1064

### Phone:

Assistance/Forms

(207) 624-9404

**All claims must be filed by January 3, 2023**

**Business Equipment Tax Exemption.** 36 M.R.S. chapter 105, subchapter 4-C. Eligible business equipment first subject to assessment on or after April 1, 2008 will be exempt from Maine personal property tax if an exemption request is submitted to the municipality where the property is assessed. Eligible business equipment is property that would have ordinarily qualified for the BETR program, except for equipment located at certain retail facilities. Eligible business property first placed in service after April 1, 1995 and on or before April 1, 2007 continues to qualify for BETR. Eligible property placed in service by certain retail facilities after April 1, 2007 will also be eligible for BETR. Please note that for taxes assessed April 1, 2018 and later, businesses engaged in selling services are not considered retail facilities and should be applying for the BETE program and not the BETR program. In addition, the BETR qualification period extends beyond 12 years of reimbursement, with a 75% reimbursement rate for eligible property taxes paid in the 13th year, a 70% reimbursement in the 14th year, a 65% reimbursement in the 15th year, a 60% reimbursement in the 16th year, a 55% reimbursement in the 17th year and a 50% reimbursement in the 18th and later years. (see Form 801B).

# IMPORTANT INFORMATION

To be considered complete, an application must include the following:

- A completed Form 800.
- A completed Form 801A and/or Form 801B.
- Copies of the appropriate tax bills.
- Proof of payment (dated receipt or copy of cancelled check).

Maine Revenue Services (MRS) will not process an incomplete application. MRS will deny any application that is incomplete on or after the due date.

A lessor that has received reimbursement must repay a lessee for any portion of that reimbursement relating to property taxes paid by that lessee.

Substitute Forms 801A and 801B may be submitted if they include all the information included on the original Forms 801A and 801B. You must use an original Form 800, either downloaded from the MRS website or printed from a tax software program.

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## BUSINESSES THAT DO NOT QUALIFY FOR BETR:

- Public utilities.
- Businesses that provide radio paging services.
- Businesses that provide mobile telecommunications services.
- Cable television companies.
- Businesses that provide satellite-based direct television broadcast services.
- Businesses that provide multichannel, multi-point television distribution services.

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## PROPERTY THAT DOES NOT QUALIFY FOR BETR:

- Property located out-of-state.
- Property placed in service before April 2, 1995 and, generally, after April 1, 2007.
- Land and buildings.
- Vehicles registered for on-road use on which an excise tax has been paid or on which a property tax has been applied as a credit against excise tax.
- Office furniture and light fixtures.
- Gambling machines or devices.
- Personal property used primarily to support a telecommunications antenna used by a business subject to the state telecommunications excise tax.
- Certain energy facilities property, including most natural gas pipelines and property used to produce or transmit energy primarily for sale.
- Property located at a retail sales facility larger than 100,000 square feet of interior customer selling space and used primarily in a retail sales activity. Certain exceptions to this exclusion apply. See 36 M.R.S. § 6652(1-D).
- Pollution control facilities entitled to the property tax exemption under 36 M.R.S. § 656(1)(E). Disqualification does not apply if the property was placed in service after the December 1 immediately preceding the property tax year for which reimbursement is requested and the property has not yet been certified for exemption.
- Property eligible for the Business Equipment Tax Exemption program under 36 M.R.S. §§ 691 - 700-B.

# GENERAL INSTRUCTIONS

**WHO MAY APPLY.** Any business that was assessed personal property tax on eligible property, and made payment toward the assessed tax in 2021, may apply for a reimbursement of a portion of the property tax paid.

**“Eligible property”** means qualified business property first placed in service in Maine after April 1, 1995 and before April 2, 2007. Certain retail property placed in service after April 1, 2007 may also qualify.

Eligible property includes construction-in-progress commenced in the state after April 1, 1995, repair and replacement parts, improvements and inventory parts. “Inventory parts” means replacement parts for qualified property, rather than inventory, which is not qualified. Construction-in-progress begun prior to April 2, 1995 that was eligible for reimbursement in 1996 remains eligible for reimbursement.

**“Qualified business property”** means property used or held exclusively for a business purpose and subject to an allowance for depreciation or, in the case of construction-in-progress or inventory parts, would be subject to an allowance for depreciation when placed in service.

Qualified business property does not include land or buildings; however, it does include property affixed or attached to a building or other real estate if it is used to further the particular trade or business activity taking place at that location. Components or attachments to a building used primarily to serve the building (for example, standard heating, air conditioning, plumbing, and lighting systems) do not qualify. Land improvements typically made to further the use of the land (for example, driveways, parking lots, or fences) also do not qualify.

Reimbursement is not allowed for office furniture (such as tables, chairs, desks, bookcases, filing cabinets, and modular office partitions) or lamps and lighting fixtures placed in service after April 1, 1996.

Reimbursement is not allowed for gambling machines or devices.

**COGENERATION FACILITIES.** Reimbursement for cogeneration facilities is based on the energy produced during the property tax year for which a claim is made.

**ASSESSOR NOTIFICATION (Forms 801A and 801B).** Before filing a request for reimbursement, you must notify the local tax assessor of your intent to claim reimbursement of property tax. **Form 801A** (eligible property claimed for not more than 12 years) and **Form 801B** (eligible property claimed for more than 12 years) are provided for this purpose. You may use your own schedule as a

substitute for Form 801A and Form 801B, as long as it provides all of the information included on the official forms. See **ASSESSOR NOTIFICATION** on page 5.

**CONSOLIDATION SCHEDULE.** If your business has eligible property in multiple municipalities, complete the consolidation schedule. The consolidation schedule is on the reverse side of Form 800. See **CONSOLIDATION SCHEDULE** on page 5. An electronic spreadsheet version of the consolidation schedule is available to download at [www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs).

**EXTENSION TO FILE.** An extension of time to file through March 6, 2023, may be granted for good cause. A request for extension of time to file must be made in writing, on or before the January 3 due date, to the address under **WHERE DO I FILE?** below or to [betr.mrs@maine.gov](mailto:betr.mrs@maine.gov). The request must include the applicant’s full name, address and federal EIN; the amount of property taxes paid in 2021; the date(s) property taxes were paid in 2021 and the reason an extension is being requested. Extensions may not be granted beyond March 6, 2023.

**ROUND TO WHOLE DOLLARS.** Round all dollar amounts. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

**WHERE DO I FILE?** Mail your completed application along with the Assessor Notification (Form 801A and/or Form 801B), a copy of your tax bill, and proof of payment to:

Maine Revenue Services  
Property Tax Division  
P.O. Box 1064  
Augusta, ME 04332-1064

**AMENDED APPLICATION.** An amended application is not necessary for any reason other than if the property tax is reduced or abated after a claim for reimbursement has been filed. An amended application for reimbursement must be filed within 60 days after receipt of the reduction or abatement. If you were assessed supplemental property tax during 2022, this tax may be reimbursed on next year’s application.

Reimbursement of property tax that is subsequently reduced or abated must be repaid to MRS with the amended application. Make your check payable to: Treasurer, State of Maine.

If you fail to file an amended application, including any payment due, within the 60-day period, MRS may issue an assessment for the balance due plus interest and penalties.

Interest accrues from the original reimbursement date to the date of repayment. The calendar year interest rate is set annually by MRS, in accordance with 36 M.R.S. § 186.

The penalty for failure to file an amended application is \$25 or 10% of the amount of the balance due, whichever is greater. The penalty for failure to pay the balance due on time is 1% of the liability for each month the liability is late, up to a maximum of 25%. Penalties are not exclusive.

**WHERE DO I GET FORMS?** You may download forms from the MRS website at [www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs). Forms are also available by calling (207) 624-9404.

## SPECIFIC INSTRUCTIONS

**NOTE:** The application form and the consolidation schedule are designed to comply with optical scanning requirements. The spaces indicated in white must be completed carefully with **black or blue ink only**. Letters and numbers must be entered legibly within the indicated area. Letters must be in uppercase only and aligned on the left; numbers must align on the right. For example:

Business Name	X A V I E R Z F O R R E S T A L I N C
Mailing Address	6 R O C K W O O D D R I V E
5. Original cost of eligible property	1 0 2 9 6 2 5

### APPLICATION (FORM 800)

**Applicant ID Number and Name.** If the applicant is a corporation, partnership, or LLC, enter the federal EIN and business name. If the applicant is a sole proprietor, enter the owner’s social security number, name, and address. This should be the same name and ID number used to file other tax forms.

**Line 1. Consolidated Application.** If you are filing for reimbursement of taxes paid to more than one municipality, check the “YES” box and refer to the consolidation schedule instructions below. If you are filing a claim relating to only one municipality, check the “NO” box.

**Line 2. Business Code.** Enter the six-digit NAICS code for the type of business for which reimbursement is being requested. The business codes can be found here: [www.census.gov/naics/](http://www.census.gov/naics/).

**Line 3. Municipal Code.** Enter the three-digit municipal code for the location of the reimbursement property. The municipal code list is on pages 7 and 8.

**Line 4.** Check this box if the business receives reimbursement for personal property taxes under a Tax Increment Financing (“TIF”) agreement. If the business receives a TIF reimbursement, the reimbursement under the BETR program may be limited. See the instructions for line 9 below.

**Lines 5–8.** In the **Assessed April 1, 2020** column, enter information relating to property taxes paid in 2021 for property taxes assessed on April 1, 2020. In the **Assessed April 1, 2021** column, enter information relating to property taxes paid in 2021 for property taxes assessed on April 1, 2021. For property taxes assessed before 2020 and paid in 2021, attach a schedule, signed by the municipal assessor, showing original cost, assessed value, property tax rate, and requested reimbursement for that eligible property. Include the requested reimbursement on line 9, Total Reimbursement. If the requested reimbursement is for property taxes assessed by more than one municipality, complete the consolidation schedule (see instructions below), then complete lines 5, 6, 8, and 9.

**Lines 5a and 5b.** Original Cost of Eligible Property. Enter the total original cost of eligible business property from Form 801A, column E and Form 801B, column E, lines 4,10,16, 22, 28, and 34.

**Lines 6a and 6b.** Assessed Value. Enter the total assessed value of eligible business property from column F of Form 801A and Form 801B, line 37.

**Lines 7a and 7b.** Property Tax Rate. Enter the property tax rate from Section 3 of Forms 801A and 801B. Leave this line blank if you completed a consolidation schedule for property taxes assessed by more than one municipality.

## SPECIFIC INSTRUCTIONS, continued

**Lines 8a and 8b. Requested Reimbursement.** Enter the amount of tax paid in 2021 on eligible business property. Apportion tax payments to eligible assessed tax. For example, if 50% of the 2020 tax bill was paid in 2021, the tax paid for that tax year would be 50% of the assessed tax in Section 3 of Form 801A and Form 801B for Taxes Assessed April 1, 2020.

**Line 9. Total Reimbursement.** Total of lines 8a and 8b. For property first subject to property tax assessment on or after April 1, 2008 and for property for which BETR reimbursement has previously been paid by the state for at least 12 years, the total of the BETR reimbursement cannot exceed the total property tax assessment less TIF reimbursement on that property for the year for which BETR reimbursement is requested.

**Third Party Designee.** If you would like MRS to be able to discuss your application with your representative (such as an accountant), complete this section.

**Signatures.** The applicant must sign and date the application. If someone other than the applicant completed the application, that individual must also sign the application and provide their social security number or federal EIN.

**Phone #.** Provide the applicant and preparer telephone numbers in case questions arise regarding the application during processing and review.

### CONSOLIDATION SCHEDULE

Complete this schedule if you are claiming reimbursement for property tax that you paid in more than one municipality. You may ignore this schedule if you are making a claim for only one municipality. If it is required, complete this schedule before completing page 1 of the application. The information on this schedule is needed to complete Form 800, page 1. You may submit more than one consolidation schedule page. A separate Form 801A and Form 801B must be completed for each municipality listed on the consolidation schedule.

An Excel spreadsheet version of the consolidation schedule is available to download at: [www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs).

For each municipality, enter in the 2020 row information relating to property taxes paid in 2021 that were assessed on April 1, 2020. Enter, in the 2021 row, information relating to property taxes paid in 2021 that were assessed on April 1, 2021.

**Column A. Municipal Code.** Enter the appropriate three-digit municipal code from the table on pages 7 and 8.

**Column B. Original Cost.** For each municipality, enter the total original cost of the eligible business property for which reimbursement is being requested as shown on the related Forms 801A, column E and 801B, column E.

**Column C. Assessed Value.** Enter on this line the total assessed value from the completed Assessor Notification (Forms 801A, column F and 801B, column F).

**Column D. Property Tax Rate.** Enter, in mills, the applicable property tax rate for each municipality.

**Column E. Tentative Requested Reimbursement.** Enter the amount of tax paid in 2021 on eligible property. Submit proof of the property tax paid (receipt or cancelled check). For example, if 50% of the 2020 tax bill was paid in 2021, the requested reimbursement for that tax year would be 50% of assessed tax in Section 3 of Form 801A and Form 801B for Taxes Assessed April 1, 2020.

**Line 1, Page Total.** Enter the sum of columns B, C, and E on each consolidation schedule page.

The column B, column C, and column E totals on the consolidation schedule must be separated into their 2020 and 2021 subtotals before entering the amounts on page 1 of Form 800. Enter the 2020 subtotals on lines 5a, 6a, and 8a. Enter the 2021 subtotals on lines 5b, 6b, and 8b. Consolidation schedule applicants should leave lines 7a and 7b blank.

### ASSESSOR NOTIFICATION (FORMS 801A and 801B)

**Form 800, lines 5a, 5b, 6a, 6b, 8a, and 8b must reflect the combined total from all of the assessor notifications (Forms 801A and 801B) involved.**

Form 801A is used for eligible property for reimbursement claims of not more than 12 years. Form 801B is for reimbursement claims of more than 12 years. If requesting reimbursement for property located in more than one municipality, complete separate Forms 801A and 801B for each municipality, and include the totals on the consolidated schedule.

Section 1 and Section 2, columns A through E, are to be completed by the applicant. Include only the items that are eligible for reimbursement. You may use your own schedules as substitutes for Forms 801A and 801B as long as the schedules provide all of the required information. Section 2, column F and Section 3 are to be completed by the local tax assessor.

**Section 1. Notice of Intent.** On line 1 enter the name of the municipality in which the eligible business property is located, the name of the applicant, and the appropriate municipal code from the table on pages 7 and 8. Enter the name under which you do business at both the local and the state level. If these names are different, enter both names.

**Section 2. Schedule for Business Equipment Tax Reimbursement.** Enter the location where the property is located. Enter the location that is known to the local assessor. Form 801A is for eligible property for reimbursement claims of not more than 12 years. Form 801B is for eligible property for reimbursement claims of more than 12 years.

**Column A. Property Description.** Property for which you are claiming reimbursement for the first time must be listed individually. Property for which you have claimed reimbursement in a prior year may be listed by category (machinery & equipment, furniture, other).

Businesses that have previously applied for the BETR program are not required to submit a detailed description of property previously claimed. Detailed property lists are only required for property that has not been previously included in a reimbursement application. For property for which a detailed list is not required, complete Forms 801A and 801B by property categories (machinery & equipment, furniture, other) and by year placed in service.

**Column B. State of Origin.** Enter, for used property only, the state where property was originally placed in service. See column C instructions below for more information.

**Column C. Number of Years Claimed.** Form 801A only: Enter the number of years for which you have received reimbursement on this equipment under the BETR program. If you purchased eligible property from a previous Maine owner, add one year for each year the previous owner was reimbursed under BETR for this property. See the chart on right.

**Column D. Form 801A (Date Placed in Service):** For property listed individually in column A, enter the month and year the property was first placed in service in Maine (whether by you or a previous owner). For property listed by category in column A, enter the original assessment year. The assessment year is the calendar year that includes April 1 following the purchase date.

**Column D. Form 801B (Original Assessment Year):** Enter the original assessment year. The assessment year is the calendar year that includes April 1 following the purchase date.

**Column E. Original Cost.** For property listed individually in column A, enter the original cost of the eligible business property. For property listed by category in column A, enter the total original cost for each property category.

**Total line.** Enter on this line the total of all original cost amounts listed in column E.

**Column F. Assessed Value.** The local tax assessor will complete this column by entering the assessed value of eligible business property on each line and entering the total assessed value on the total line. The assessed value for property listed on Form 801B is limited to 75% for 13-year property, 70% for 14-year property, 65% for 15-year property, 60% for 16-year property, 55% for 17-year property and 50% for 18-year and higher property.

**Section 3. Property Tax Information.** The local tax assessor will complete this section by entering the property tax rate, assessed tax, the tax assessment date, signature, municipality name, and date of signing.

**NOTE:** After the Assessor Notification has been returned to the applicant by the municipal assessor, the applicant must sign it, date it and enter either a social security number or federal EIN.

Forms 801A, 801B Chart		
Original Application Year	Number of Years Claimed Col. C	Form
2022	0	801A
2021	1	801A
2020	2	801A
2019	3	801A
2018	4	801A
2017	5	801A
2016	6	801A
2015	7	801A
2014	8	801A
2013	9	801A
2012	10	801A
2011	11	801A
2010	12	801A
2009	13	801B
2008	14	801B
2007	15	801B
2006	16	801B
2005	17	801B
2004	18	801B
2003	19	801B

# MUNICIPAL CODES

Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
ABBOT	101	BURNHAM	167	EAGLE LAKE	233	HERMON	297
ACTON	102	BUXTON	168	EAST MACHIAS	235	HERSEY	298
ADDISON	103	BYRON	169	EAST MILLINOCKET	236	HIGHLAND PLT.	299
ALBION	104	CALAIS	170	EASTBROOK	234	HIRAM	300
ALEXANDER	105	CAMBRIDGE	171	EASTON	237	HODGDON	301
ALFRED	106	CAMDEN	172	EASTPORT	238	HOLDEN	302
ALLAGASH	107	CANAAN	173	EDDINGTON	239	HOLLIS	303
ALNA	108	CANTON	174	EDGEComb	240	HOPE	304
ALTON	109	CAPE ELIZABETH	175	EDINBURG	241	HOULTON	305
AMHERST	110	CARATUNK	176	ELIOT	242	HOWLAND	306
AMITY	111	CARIBOU	177	ELLSWORTH	244	HUDSON	307
ANDOVER	112	CARMEL	178	EMBDEN	245	INDIAN ISLAND	
ANSON	113	CARRABASSETT VAL	596	ENFIELD	246	PENOBSCOT NATION	891
APPLETON	114	CARROLL PLT.	179	ETNA	247	INDUSTRY	308
ARROWSIC	115	CARTHAGE	180	EUSTIS	248	ISLAND FALLS	309
ARUNDEL	116	CASCO	182	EXETER	249	ISLE AU HAUT	310
ASHLAND	117	CASTINE	183	FAIRFIELD	250	ISLESBORO	311
ATHENS	118	CASTLE HILL	184	FALMOUTH	251	JACKMAN	312
AUBURN	120	CASWELL	185	FARMINGDALE	252	JACKSON	313
AUGUSTA	121	CHAPMAN	187	FARMINGTON	253	JAY	314
AURORA	122	CHARLESTON	188	FAYETTE	254	JEFFERSON	315
AVON	123	CHARLOTTE	189	FORT FAIRFIELD	255	JONESBORO	316
BAILEYVILLE	124	CHELSEA	190	FORT KENT	256	JONESPORT	317
BALDWIN	125	CHERRYFIELD	191	FRANKFORT	257	KENDUSKEAG	318
BANGOR	127	CHESTER	192	FRANKLIN	258	KENNEBUNK	319
BAR HARBOR	128	CHESTERVILLE	193	FREEDOM	259	KENNEBUNKPORT	320
BARING PLT.	593	CHINA	194	FREEPORT	260	KINGFIELD	321
BATH	130	CLIFTON	195	FRENCHBORO	347	KINGSBURY PLT.	322
BEALS	131	CLINTON	196	FRENCHVILLE	261	KITTERY	323
BEAVER COVE	597	COLUMBIA	198	FRIENDSHIP	262	KNOX	324
BEDDINGTON	132	COLUMBIA FALLS	199	FRYEBURG	263	LAGRANGE	325
BELFAST	133	COOPER	200	GARDINER	264	LAKE VIEW PLT.	326
BELGRADE	134	COPLIN PLT.	201	GARFIELD PLT.	265	LAKEVILLE	327
BELMONT	135	CORINNA	202	GARLAND	266	LAMOINE	328
BENTON	137	CORINTH	203	GEORGETOWN	267	LEBANON	329
BERWICK	138	CORNISH	204	GILEAD	268	LEE	330
BETHEL	139	CORNVILLE	205	GLENBURN	269	LEEDS	331
BIDDEFORD	140	CRANBERRY ISLES	206	GLENWOOD PLT.	270	LEVANT	332
BINGHAM	141	CRAWFORD	207	GORHAM	271	LEWISTON	333
BLAINE	142	CRYSTAL	208	GOULDSBORO	272	LIBERTY	334
BLUE HILL	144	CUMBERLAND	209	GR LAKE STR PLT.	275	LIMERICK	335
BOOTHBAY	145	CUSHING	210	GRAND ISLE	274	LIMESTONE	336
BOOTHBAY HARBOR	146	CUTLER	211	GRAY	276	LIMINGTON	337
BOWDOIN	147	CYR PLANTATION	212	GREAT POND	417	LINCOLN	338
BOWDOINHAM	148	DALLAS PLANTATION	213	GREENBUSH	277	LINCOLN PLT.	339
BOWERBANK	149	DAMARISCOTTA	214	GREENE	278	LINCOLNVILLE	340
BRADFORD	150	DANFORTH	215	GREENVILLE	280	LINNEUS	341
BRADLEY	151	DAYTON	216	GREENWOOD	281	LISBON	342
BREMEN	152	DEBLOIS	217	GUILFORD	282	LITCHFIELD	343
BREWER	153	DEDHAM	218	HALLOWELL	283	LITTLETON	344
BRIDGEWATER	154	DEER ISLE	219	HAMLIN	284	LIVERMORE	345
BRIDGTON	155	DENMARK	220	HAMMOND	285	LIVERMORE FALLS	346
BRIGHTON PLT.	156	DENNISTOWN PLT.	221	HAMPDEN	286	LONG ISLAND	455
BRISTOL	157	DENNYSVILLE	222	HANCOCK	287	LOVELL	348
BROOKLIN	158	DETROIT	223	HANOVER	288	LOWELL	349
BROOKS	159	DEXTER	224	HARMONY	289	LUBEC	350
BROOKSVILLE	160	DIXFIELD	225	HARPSWELL	290	LUDLOW	351
BROWNFIELD	161	DIXMONT	226	HARRINGTON	291	LYMAN	352
BROWNVILLE	162	DOVER FOXCROFT	227	HARRISON	292	MACHIAS	353
BRUNSWICK	163	DRESDEN	228	HARTFORD	293	MACHIASPORT	354
BUCKFIELD	164	DREW PLT.	229	HARTLAND	294	MACWAHOC PLT.	355
BUCKSPORT	165	DURHAM	230	HAYNESVILLE	295	MADAWASKA	356
BURLINGTON	166	DYER BROOK	231	HEBRON	296	MADISON	357

Municipality	Code	Municipality	Code	Municipality	Code	Municipality	Code
MAGALLOWAY PLT.	359	ORONO	424	SCARBOROUGH	483	WALDO	546
MANCHESTER	360	ORRINGTON	425	SEARSMONT	484	WALDOBORO	547
MAPLETON	361	OSBORN	426	SEARSPORT	485	WALES	548
MARIAVILLE	362	OTIS	427	SEBAGO	486	WALLAGRASS	549
MARS HILL	364	OTISFIELD	428	SEBEC	487	WALTHAM	550
MARSHFIELD	363	OWLS HEAD	429	SEBOEIS PLT.	488	WARREN	551
MASARDIS	365	OXFORD	431	SEDGWICK	489	WASHBURN	552
MATINICUS ISLE PL	366	PALERMO	432	SHAPLEIGH	490	WASHINGTON	553
MATTAWAMKEAG	367	PALMYRA	433	SHERMAN	491	WATERBORO	554
MAXFIELD	368	PARIS	434	SHIRLEY	492	WATERFORD	555
MECHANIC FALLS	369	PARKMAN	435	SIDNEY	493	WATERVILLE	556
MEDDYBEMPS	370	PARSONSFIELD	436	SKOWHEGAN	494	WAYNE	557
MEDFORD	595	PASSADUMKEAG	437	SMITHFIELD	495	WEBSTER PLT.	559
MEDWAY	371	PATTEN	438	SMYRNA	496	WELD	560
MERCER	372	PEMBROKE	439	SOLON	497	WELLINGTON	561
MERRILL	373	PENOBSCOT	440	SOMERVILLE	498	WELLS	562
MEXICO	374	PERHAM	441	SORRENTO	499	WESLEY	563
MILBRIDGE	375	PERRY	442	SOUTH BERWICK	500	WEST BATH	564
MILFORD	376	PERU	443	SOUTH BRISTOL	501	WEST FORKS	567
MILLINOCKET	377	PETER DANA POINT		SOUTH PORTLAND	503	WEST GARDINER	568
MILO	378	PASSAMAQUODDY		SOUTH THOMASTON	504	WEST PARIS	571
MINOT	379	NATION	892	SOUTHPORT	502	WESTBROOK	565
MONHEGAN PLT	380	PHILLIPS	444	SOUTHWEST HARBOR	505	WESTFIELD	566
MONMOUTH	381	PHIPPSBURG	445	SPRINGFIELD	506	WESTMANLAND	569
MONROE	382	PITTSFIELD	446	STACYVILLE	507	WESTON	570
MONSON	383	PITTSTON	447	STANDISH	508	WESTPORT	572
MONTICELLO	384	PLEASANT POINT		STARKS	509	WHITEFIELD	573
MONTVILLE	385	PASSAMAQUODDY		STETSON	510	WHITING	574
MOOSE RIVER	386	NATION	893	STEUBEN	511	WHITNEYVILLE	575
MORO PLT.	387	PLEASANT RDGE PLT	448	STOCKHOLM	512	WILLIMANTIC	576
MORRILL	388	PLYMOUTH	449	STOCKTON SPRINGS	513	WILTON	577
MOSCOW	389	POLAND	450	STONEHAM	514	WINDHAM	578
MOUNT CHASE	390	PORTAGE LAKE	451	STONINGTON	515	WINDSOR	579
MOUNT DESERT	391	PORTER	452	STOW	516	WINN	580
MOUNT VERNON	392	PORTLAND	453	STRONG	517	WINSLOW	581
NAPLES	393	POWNAI	454	SULLIVAN	518	WINTER HARBOR	582
NASHVILLE PLT.	394	PRESQUE ISLE	456	SUMNER	519	WINTERPORT	583
NEW CANADA	396	PRINCETON	457	SURRY	520	WINTERVILLE PLT.	584
NEW GLOUCESTER	399	PROSPECT	458	SWANS ISLAND	521	WINTHROP	585
NEW LIMERICK	400	RANDOLPH	459	SWANVILLE	522	WISCASSET	586
NEW PORTLAND	402	RANGELEY	460	SWEDEN	523	WOODLAND	587
NEW SHARON	404	RANGELEY PLT.	461	TALMADGE	524	WOODSTOCK	588
NEW SWEDEN	405	RAYMOND	462	TEMPLE	525	WOODVILLE	589
NEW VINEYARD	406	READFIELD	463	THE FORKS PLT.	526	WOOLWICH	590
NEWBURGH	395	REED PLT.	464	THOMASTON	527	YARMOUTH	591
NEWCASTLE	397	RICHMOND	465	THORNDIKE	594	YORK	592
NEWFIELD	398	RIPLEY	466	TOPSFIELD	528		
NEWPORT	401	ROBBINSTON	467	TOPSHAM	529		
NEWRY	403	ROCKLAND	468	TREMONT	530		
NOBLEBORO	407	ROCKPORT	469	TRENTON	531	<b>UNORGANIZED TERRITORY</b>	
NORRIDGEWOCK	408	ROME	470	TROY	532	AROOSTOOK	803
NORTH BERWICK	409	ROQUE BLUFFS	471	TURNER	533	FRANKLIN	807
NORTH HAVEN	411	ROXBURY	472	UNION	534	HANCOCK	809
NORTH YARMOUTH	413	RUMFORD	473	UNITY	535	KENNEBEC	811
NORTHFIELD	410	SABATTUS	558	UPTON	536	KNOX	813
NORTHPORT	412	SACO	474	VAN BUREN	537	LINCOLN	815
NORWAY	414	SAINT AGATHA	475	VANCEBORO	538	OXFORD	817
OAKFIELD	418	SAINT ALBANS	476	VASSALBORO	539	PENOBSCOT	819
OAKLAND	419	SAINT FRANCIS	477	VEAZIE	540	PISCATAQUIS	821
OGUNQUIT	598	SAINT GEORGE	478	VERONA	541	SOMERSET	825
OLD ORCHARD BEACH	420	SAINT JOHN PLT.	479	VIENNA	542	WALDO	827
OLD TOWN	421	SANDY RIVER PLT.	480	VINALHAVEN	543	WASHINGTON	829
ORIENT	422	SANFORD	481	WADE	544		
ORLAND	423	SANGERVILLE	482	WAITE	545		



2022

BUSINESS EQUIPMENT TAX REIMBURSEMENT APPLICATION



99

Form 800 (page 1)

(for eligible personal property taxes paid in 2021)

\*1510700\*

Application must be filed no later than January 3, 2023.

If applicant is a corporation, partnership or LLC, enter federal EIN

Business Name:

OR

If applicant is a sole proprietor, enter social security number

First Name:

MI:

Last Name:

Mailing Address:

City/Town:

State:

ZIP Code:

1. Consolidated Application (Is property located in two or more municipalities?)

(If YES, skip lines 3 and 7. Lines 5, 6 and 8 must reflect the total from all municipalities. If NO, complete lines 2-9.)

YES

NO

2. Business Code:

4. Check this box if the business also receives reimbursement for

personal property taxes under a TIF agreement (see instructions) .....

3. Municipal Code:

(see pages 7 and 8)

Enter the following information for property tax payments made in calendar year 2021 based on the April 1, 2020 and/or April 1, 2021 assessments. See Instructions.

Table with 2 columns: Assessed April 1, 2020 and Assessed April 1, 2021. Rows include Original Cost of Eligible Property, Assessed Value, Property Tax Rate, Requested Reimbursement, and Total Reimbursement.

Include taxes paid for eligible property only, taking into account any early payment discounts, but exclusive of any interest, penalties or any other charges. Dated proof of tax payment and a copy of the tax bill must be included with your application. Other limitations apply. See instructions.

Third Party Designee: Check this box if you want to allow another person to discuss this return with Maine Revenue Services

Designee's Name

Phone #

Email

Applicant (or business owner) signature: DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Applicant (or business officer) Signature and date

Phone #

Email

Preparer Signature

Phone #

Date

Preparer ID Number



MAIL TO: MAINE REVENUE SERVICES P.O. BOX 1064 AUGUSTA, ME 04332-1064

REVISED 6/2022

2022

CONSOLIDATION SCHEDULE  
(Use whole dollars)



99

Form 800 (page 2)

\*1510701\*

A Municipal Code		B Original Cost	C Assessed Value	D Property Tax Rate (mills)	E Tentative Requested Reimbursement
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
[ ]	2020	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]
	2021	\$ [ ]	\$ [ ]	[ ] . [ ]	\$ [ ]

Column B

Column C

Column E

1. PAGE TOTAL ..... \$

[ ]

[ ]

[ ]

For those with property in ten or more municipalities, an Excel spreadsheet version of the consolidation schedule may be downloaded from the MRS website at: [www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs](http://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs) Please return completed spreadsheet electronically to [betr.mrs@maine.gov](mailto:betr.mrs@maine.gov).

**ASSESSOR NOTIFICATION**  
**PROPERTY CLAIMED FOR 12 OR FEWER YEARS**

**SEE INSTRUCTIONS**

**Municipal Code:** \_\_\_\_\_  
 (see pages 7 and 8)

**SECTION 1. Notice of Intent.**

**1. MUNICIPALITY OF** \_\_\_\_\_

Dear Assessor: Pursuant to 36 M.R.S. § 6653, you are hereby notified that :

\_\_\_\_\_ (applicant name)  
 intends to file an application with Maine Revenue Services for reimbursement of property tax associated with eligible  
 business property first placed in service in Maine after April 1, 1995 for taxes assessed April 1, \_\_\_\_\_.

**SECTION 2. Schedule for Business Equipment Tax Reimbursement.** (Attach additional sheets if needed)

The eligible business property is situated at (street address, map & lot, account #, etc.):

Valuation components determined by the local tax assessor establishes an essential basis for taxpayers wanting to participate in this program. I am requesting that you provide information pertaining to the assessed value for eligible business property in column F and relevant assessment information in Section 3. Please enter the necessary information sorted by "Number of Years Claimed" and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following property constitutes business property which is eligible for reimbursement by the State of Maine.

<b>A.</b> Property Description	<b>B.</b> State of Origin (if acquired used)	<b>C.*</b> Number of Years Claimed	<b>D.</b> Date Placed in Service (month/year)	<b>E.</b> Original Cost	<b>F.</b> Assessed Value <b>(To be completed by local tax assessor.)</b>
1. _____	_____	_____	____/____	\$ _____	\$ _____
2. _____	_____	_____	____/____	_____	_____
3. _____	_____	_____	____/____	_____	_____
4. _____	_____	_____	____/____	_____	_____
5. _____	_____	_____	____/____	_____	_____
6. _____	_____	_____	____/____	_____	_____
7. _____	_____	_____	____/____	_____	_____
8. _____	_____	_____	____/____	_____	_____
9. _____	_____	_____	____/____	_____	_____
10. _____	_____	_____	____/____	_____	_____
11. _____	_____	_____	____/____	_____	_____
12. _____	_____	_____	____/____	_____	_____
13. _____	_____	_____	____/____	_____	_____
14. _____	_____	_____	____/____	_____	_____
15. _____	_____	_____	____/____	_____	_____

\* Form 801A is for property claimed 12 or fewer years. See instructions.

**ASSESSOR NOTIFICATION**  
**PROPERTY CLAIMED FOR 12 OR FEWER YEARS**

A. Property Description	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Date Placed in Service (month/year)	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
16. _____	_____	_____	____/____	\$ _____	\$ _____
17. _____	_____	_____	____/____	_____	_____
18. _____	_____	_____	____/____	_____	_____
19. _____	_____	_____	____/____	_____	_____
20. _____	_____	_____	____/____	_____	_____
21. _____	_____	_____	____/____	_____	_____
22. _____	_____	_____	____/____	_____	_____
23. _____	_____	_____	____/____	_____	_____
24. _____	_____	_____	____/____	_____	_____
25. _____	_____	_____	____/____	_____	_____
26. _____	_____	_____	____/____	_____	_____
27. _____	_____	_____	____/____	_____	_____
28. _____	_____	_____	____/____	_____	_____
29. _____	_____	_____	____/____	_____	_____
30. _____	_____	_____	____/____	_____	_____
31. _____	_____	_____	____/____	_____	_____
32. _____	_____	_____	____/____	_____	_____
33. _____	_____	_____	____/____	_____	_____
34. _____	_____	_____	____/____	_____	_____
35. _____	_____	_____	____/____	_____	_____
36. _____	_____	_____	____/____	_____	_____
<b>TOTALS</b>				\$ _____	\$ _____

(Attach additional sheets if needed)

\* **Form 801A is for property claimed 12 or fewer years. See instructions.**

**SECTION 3. Property Tax Information (To be completed by local tax assessor.)**

Property Tax Rate \_\_\_\_\_ Assessed Tax \$ \_\_\_\_\_ For Taxes Assessed April 1, \_\_\_\_\_

Assessor Signature \_\_\_\_\_ Municipality Name \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
 Applicant (or agent) Signature

\_\_\_\_\_  
 Social Security Number or Federal EIN (see note, page 5)

\_\_\_\_\_  
 Date

**ASSESSOR NOTIFICATION**  
**PROPERTY CLAIMED FOR MORE THAN 12 YEARS**

**SEE INSTRUCTIONS**

**Municipal Code:** \_\_\_\_\_  
 (see pages 7 and 8)

**SECTION 1. Notice of Intent.**

**1. MUNICIPALITY OF** \_\_\_\_\_

Dear Assessor: Pursuant to 36 M.R.S. § 6653, you are hereby notified that :

\_\_\_\_\_ (applicant name)

intends to file an application with Maine Revenue Services for reimbursement of property tax associated with eligible business property first placed in service in Maine after April 1, 1995 for taxes assessed April 1, \_\_\_\_\_.

**SECTION 2. Schedule for Business Equipment Tax Reimbursement. (Attach additional sheets if needed)**

The eligible business property is situated at (street address, map & lot, account #, etc.):

Valuation components determined by the local tax assessors establish an essential basis for taxpayers wanting to participate in this program. I am requesting that you provide information pertaining to the assessed value for eligible business property in Column F and relevant assessment information in Section 3. Please enter the necessary information sorted by "Number of Years Claimed" and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following property constitutes eligible business property which is eligible for reimbursement by the State of Maine.

<b>A.</b> Property Description Category	<b>B.</b> State of Origin (if acquired used)	<b>C.*</b> Number of Years Claimed	<b>D.</b> Original Assessment Year(s)	<b>E.</b> Original Cost	<b>F.</b> Assessed Value <b>(To be completed by local tax assessor.)</b>
1. Machinery & Equipment .....	_____	13	_____	\$ _____	\$ _____
2. Furniture .....	_____	13	_____	_____	_____
3. Other.....	_____	13	_____	_____	_____
4. TOTALS (for columns E & F, add lines 1, 2, and 3).....				_____	_____
5. Value Limitation .....					.75
6. Allowable Assessed Value (in column F, multiply line 4 by line 5).....					_____
7. Machinery & Equipment .....	_____	14	_____	_____	_____
8. Furniture .....	_____	14	_____	_____	_____
9. Other.....	_____	14	_____	_____	_____
10. TOTALS (for columns E & F, add lines 7, 8 and 9).....				_____	_____
11. Value Limitation .....					.70
12. Allowable Assessed Value (in column F, multiply line 10 by line 11) .....					_____
13. Machinery & Equipment .....	_____	15	_____	_____	_____
14. Furniture .....	_____	15	_____	_____	_____
15. Other .....	_____	15	_____	_____	_____
16. TOTALS (for columns E & F, add lines 13, 14 and 15) .....				_____	_____
17. Value Limitation .....					.65
18. Allowable Assessed Value (in column F, multiply line 16 by line 17) .....					_____

\* Form 801B is for property claimed more than 12 years. See instructions for this form.

**ASSESSOR NOTIFICATION**  
**PROPERTY CLAIMED FOR MORE THAN 12 YEARS**

A. Property Description Category	B. State of Origin (if acquired used)	C.* Number of Years Claimed	D. Original Assessment Year(s)	E. Original Cost	F. Assessed Value (To be completed by local tax assessor.)
19. Machinery & Equipment .....	_____	16	_____	_____	_____
20. Furniture .....	_____	16	_____	_____	_____
21. Other .....	_____	16	_____	_____	_____
22. TOTALS (for columns E & F, add lines 19, 20 and 21) .....				_____	_____
23. Value Limitation .....					.60
24. Allowable Assessed Value (in column F, multiply line 22 by line 23) .....					_____
25. Machinery & Equipment.....	_____	17	_____	_____	_____
26. Furniture .....	_____	17	_____	_____	_____
27. Other .....	_____	17	_____	_____	_____
28. TOTALS (for columns E & F, add lines 25, 26 and 27) .....				_____	_____
29. Value Limitation .....					.55
30. Allowable Assessed Value (in column F, multiply line 28 by line 29) .....					_____
31. Machinery & Equipment .....	_____	18+	_____	_____	_____
32. Furniture .....	_____	18+	_____	_____	_____
33. Other .....	_____	18+	_____	_____	_____
34. TOTALS (for columns E & F, add lines 31, 32, and 33) .....				_____	_____
35. Value Limitation .....					.50
36. Allowable Assessed Value (in column F, multiply line 34 by line 35) .....					_____
37. Total Allowable Assessed Value (in column F, add lines 6, 12,18, 24, 30, and 36) .....					\$ _____

**SECTION 3. Property Tax Information (To be completed by local tax assessor.)**

Property Tax Rate \_\_\_\_\_ Assessed Tax \$ \_\_\_\_\_ For Taxes Assessed April 1, \_\_\_\_\_

Assessor Signature \_\_\_\_\_ Municipality Name \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Applicant (or agent) Signature

\_\_\_\_\_  
Social Security Number or Federal EIN (see note, page 5)

\_\_\_\_\_  
Date