



MAINE REVENUE SERVICES PROPERTY TAX DIVISION BULLETIN NO. 2

TRUE AND PERFECT LISTS

REFERENCE: 36 M.R.S. § 706-A
April 7, 2025; replaces October 16, 2020 revision

1. General

Maine law allows an assessor to request a list of property possessed by a taxpayer as of April 1 of the taxable year, called a true and perfect list. A true and perfect list requests additional information about taxable property or property that may qualify for an exemption subject to full or partial reimbursement by the State. See 36 M.R.S. § 706-A(1). This bulletin explains the process for requesting and responding to a request for a true and perfect list, as well as supplementary schedules, which may accompany a true and perfect list request. Attached to this bulletin are sample forms for the true and perfect list as well as supplementary schedules for obtaining additional information regarding commercial, industrial, and other properties.

This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services.

2. Definitions

The following definitions apply to this bulletin.

- A. Assessor. “Assessor” means a sworn municipal assessing authority whether an individual assessor, a board of assessors, or a chief assessor of a primary assessing area. With respect to the unorganized territory, “assessor” means the State Tax Assessor.
- B. Supplementary schedule. “Supplementary schedule” means written information about the nature, situation, and value of a taxpayer’s property liable to be taxed in Maine or subject to exemption under the BETE program.
- C. True and perfect list. “True and perfect list” means a list of all property a taxpayer possesses on April 1 of the calendar year for which the request is made.

3. True and Perfect List

An assessor may request a true and perfect list or a supplementary schedule from a taxpayer at any time before assessment. A request for a true and perfect list and a request for supplementary

schedule may be made together or separately. If an assessor does not send a request before assessment, but a taxpayer requests an abatement of the assessed tax, the assessor may request a true and perfect list or supplementary schedule from the taxpayer at that time. An assessor may require a taxpayer to make a notarized oath attesting to the truthfulness of a true and perfect list or a supplementary schedule.

If not included with the initial request for a true and perfect list, a supplementary schedule may be sought by an assessor after reviewing the true and perfect list. In many cases, an assessor can obtain the necessary additional information through cost schedules or cost manuals covering commercial, industrial, and other properties. When a cost schedule or manual is not adequate, an assessor may seek additional information through a subsequent request to the taxpayer. The request for additional information should be accompanied by a supplementary schedule for the taxpayer to sign and complete. The supplementary schedule should include questions designed to obtain information from the taxpayer necessary to establish the property value.

Proprietary information provided by the taxpayer is confidential and is not a public record for purposes of the freedom of access statute, Title 1, chapter 13. To be considered proprietary, information must be either (a) a trade secret, (b) production, commercial, or financial information, the disclosure of which would impair the competitive position of the taxpayer and would make available information not otherwise publicly available, or (c) information protected from disclosure by federal or state law, rules, or regulations. To be protected, the information, when first submitted, must be physically labeled as “proprietary and confidential” by the taxpayer. Taxpayers should clearly label the information prior to providing it to an assessor. Failure to properly label proprietary information will result in the information in question being treated as nonconfidential, i.e. being treated as public information. See 36 M.R.S. § 706-A(1).

An assessor may request a true and perfect list and/or supplementary schedule by regular mail directed to the last known address of the taxpayer. However, because proof that a mailed request was delivered may be important, the State Tax Assessor encourages assessors to use certified or registered mail to show evidence that a request for a true and perfect list/supplementary schedule is received by the taxpayer. Assessors may also use any other method that provides reasonable notice to the taxpayer of the request.

4. Taxpayer Response

A taxpayer who has been asked to submit a true and perfect list and/or a supplementary schedule has 30 days from the date of receipt to respond to the request. On written request, a taxpayer is entitled to a 30-day extension to provide the true and perfect list and/or supplementary schedule. An assessor may grant additional extensions if the taxpayer requests such extensions in writing.

If an assessor has mailed a request to a taxpayer, the refusal or neglect to provide a true and perfect list or supplementary schedule bars the taxpayer from requesting an abatement of the assessed tax from the assessor or appealing an abatement decision by the assessor, unless one of the following conditions are met:

- A. If a taxpayer submits the requested true and perfect list and/or supplementary schedule with an abatement request and satisfactorily explains to the assessor why the taxpayer was unable to furnish the information by the requested date, the assessor may consider the abatement of value request.

- B. If a taxpayer submits the requested true and perfect list and/or supplementary schedule with the primary appeal of an abatement decision by the assessor and satisfactorily explains to the entity hearing the appeal why the taxpayer was unable to furnish the information by the requested date, the entity may consider the appeal.

Misunderstanding a request or inconvenience of filing are not satisfactory explanations for failing to respond to a request for a true and perfect list/supplementary schedule. If the taxpayer fails to provide the requested true and perfect list and/or supplementary schedule to the entity of first appeal, the taxpayer is barred from further appeal. However, if an assessor failed to mail the request for a true and perfect list and/or supplementary schedule, the taxpayer is not barred from requesting abatement of the assessed tax or appealing an abatement decision by the assessor as long as the taxpayer provides the requested true and perfect list and/or supplementary schedule on demand.

5. Effect of Filing

Filing a true and perfect list and any requested supplementary schedule may provide an assessor helpful information when the information is accurate and complete. An assessor, however, is not bound by the true and perfect list or by a supplementary schedule, which does not replace the exercise of initiative and judgement on the part of the assessor. Even though a taxpayer provides information as to the nature, situation, and value of property, an assessor has the right and the obligation to determine value, based on all available information.

6. Standard Forms

Attached is a suggested standard form for a true and perfect list, as well as suggested forms for supplementary schedules.

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REQUEST FOR TRUE AND PERFECT LIST OF TAXABLE PROPERTY

(Taxable property includes property subject to exemption under the Business Equipment Tax Exemption program)

Filed Pursuant to 36 M.R.S. § 706-A

To the assessor of the Municipality of _____

1. I am a legal resident of _____, _____
(Municipality) (State)

2. Real Estate:

List briefly each separate parcel owned on April 1 of the year for which this list is filed, and located in the municipality in which this return is filed:

Location (Street and number, or other Brief description)	Area of Land (Lot dimensions in square feet or acres)	Buildings (Dwellings, farmstead, store, garage, etc.)
a. _____	_____	_____
b. _____	_____	_____
c. _____	_____	_____
d. _____	_____	_____

(If additional space is required, use and attach a separate sheet.)

Have any of the buildings listed been constructed or altered since the previous April 1?

☐ Yes ☐ No

If "Yes," identify the building and give a brief description of the construction or alteration.

Is your land subject to any enforceable restrictions that limit its use?

☐ Yes ☐ No

If "Yes," what is the nature of the restriction: (Check all appropriate boxes)

☐ Zoning ordinance ☐ Recorded contractual provisions
☐ Subdivision restrictions ☐ Other (Please explain)

3. Structures on land you do not own:

List property in this municipality you own on April 1 located on leased land or land you do not own, including dwelling houses, house trailers, camps, stores, storehouses, or any other structures. Identify the landowner and location in each case.

	Location (Street and number or other brief description)	Buildings (Dwellings, farmstead, store, garage, etc.)	Owner of Land
a.	_____	_____	_____
b.	_____	_____	_____
c.	_____	_____	_____
d.	_____	_____	_____

(If additional space is required, attach a separate sheet.)

4. Business Personal Property:

List items you own or possess in this municipality. If additional space is required attach a separate sheet.

a. Machinery and equipment (industrial, mercantile, farm, etc.).

b. Furniture and fixtures - store, office, commercial.

c. Other - identify briefly.

The foregoing is submitted in compliance with 36 M.R.S. § 706-A, and is true, correct, and complete to the best of my belief as of April 1 of the current year.

I understand that the assessor may require me to make an oath of the foregoing, and that the assessor may require me to answer, in writing, questions as to the nature, situation, and value of any property liable to be taxed in the State of Maine or subject to exemption pursuant to 36 M.R.S. chapter 105(4-C); and that my refusal or neglect to answer and attest to such questions may result in forfeiture of my right to appeal.

Name of Taxpayer – Please Print

Taxpayer Signature (if signed on behalf of corporation, state your official capacity such as president or treasurer)

Date

SUPPLEMENTARY SCHEDULE - TAXPAYER'S LIST FILED UNDER 36 M.R.S. § 706-A.

BUSINESS MACHINERY AND EQUIPMENT

To the assessor of the Municipality of _____

The following information covers all business machinery and equipment owned or controlled by my business as of April 1 in this municipality.

1. Industrial machinery and equipment:

a. Type of industrial activity _____

b. Location of machinery and equipment _____

c. List each item and appropriate classification, giving age, condition, original cost, and present value. Indicate whether each item is owned or leased. Attach additional pages as necessary.

2. Agricultural machinery and equipment:

a. Location of machinery and equipment _____

b. List each item, giving make, model, year of model (or if none, age), condition, original cost, and present value of all farm machinery used exclusively in production of hay and field crops, except for self-propelled vehicles. Indicate whether each item is owned or leased. Attach additional pages as necessary. (This property is entitled to an exemption in the aggregate value of up to \$10,000).

c. List below all other agricultural machinery and equipment. Indicate whether each item is owned or leased. Do not list motor vehicles registered for use on public roads for which an excise tax has been paid.

3. Other machinery and equipment:

a. State type of use (as contracting, cleaning and dyeing, repairing, etc.)

b. Location of machinery and equipment _____

c. List each item and appropriate classification, giving age, condition, original cost, and present value. Indicate whether each item is owned or leased. Attach additional pages as necessary.

4. Comments. (Enter here any additional facts which you believe are necessary to explain the machinery and equipment included in this schedule, or which you believe should be considered in arriving at assessed value).

The foregoing is submitted in compliance with 36 M.R.S. § 706-A, and is true, correct, and complete to the best of my belief as of April 1 of the current year.

Date

Name of Taxpayer – Please Print

Taxpayer Signature (if signed on behalf of a corporation, state your official capacity such as president or treasurer)

Please keep one copy of this schedule in your files for future reference.

SAMPLE: SUPPLEMENTARY SCHEDULE - TAXPAYER'S LIST FILED UNDER 36 M.R.S. § 706-A.

MISCELLANEOUS BUSINESS PERSONAL PROPERTY

To the assessor of the Municipality of _____

The following information covers miscellaneous business personal property owned or controlled by my business as of April 1 in this municipality.

1. Store, office, and other commercial furniture and fixtures (including hotel and motel furniture and furniture in structures held for rental):

- a. Indicate whether: ☐ Store ☐ Office ☐ Hotel or Motel
- ☐ Other (describe) _____

b. List each item and appropriate classification, giving age, condition, original cost, and present value. Indicate whether each item is owned or leased. Attach additional pages as necessary.

c. Location: _____

2. Other personal property.

a. Identify briefly, giving cost and present value:

3. If any of the property listed in this schedule is owned by someone other than the person filing the schedule, please enter the name and address of owner, along with a description of the property.

4. Comments. (Explain here or on an attached sheet any additional facts which you believe are necessary to explain the business personal property included in this schedule, or which you believe should be considered in arriving at assessed value.)

The foregoing is submitted in compliance with 36 M.R.S. § 706-A, and is true, correct, and complete to the best of my belief as of April 1 of the current year.

Date Name of Taxpayer – Please Print

Taxpayer Signature. (If signed on behalf of a corporation, state your official capacity such as president or treasurer.)