



Town of Harpswell
Assessor's Office
 PO Box 39 · Harpswell · ME · 04079

October 29, 2025

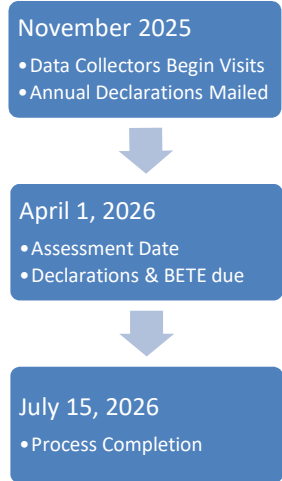
Dear Business Owner,

This year, the process for assessing Business Personal Property will differ due to the Town's 2026 revaluation. The Town of Harpswell has hired KRT Appraisal to conduct a Personal Property Revaluation for all businesses for the 2026 tax year. This revaluation is expected to involve an interior inspection of each business to identify all taxable items, including signage, furniture, computers, machinery, supplies and equipment used in your operations. KRT data collectors will be reviewing your 2026 Business Personal Property Declaration forms and BETE forms. All business personal property is listed and assessed in accordance with 36 M.R.S.A. § 601, 706-A, 841.

Notice: Field work for Harpswell Business Personal Property Revaluation begins in November 2025 and ends on July 15, 2026.

Business Personal property is assessed as of April 1 of each year. If you own business personal property in Harpswell on April 1, you are responsible for the annual taxes. If your business has closed or moved from Harpswell before April 1, 2026, you must complete your 2026 Personal Property Declaration form and check off the section for the date of move or closure so we may update our records and remove your business from the Town tax rolls.

Data Collectors from KRT Appraisal will carry laminated badges and provide an introductory letter outlining the inspection details. They will make two attempts to review your business personal property items and will leave contact information if you are not in. We are happy to schedule an appointment at your convenience. Please note that if any Data Collector is denied entry to the premises, the estimate may be less accurate.



If you are new to Business Personal Property, please read the following about available State Programs:

The **Business Equipment Tax Exemption (BETE)** statute was passed by the Maine Legislature (36 M.R.S. § 691-700B). Please refer to the enclosed **salmon-colored form**, which outlines the requirements for businesses that acquired new items after April 1, 2008. If your business qualifies for the BETE program, kindly fill out the salmon-colored form by listing the items purchased **after April 1, 2007**. Please note that office furniture, lamps, and lighting fixtures should not be included on the salmon form; they must be listed on the white form instead.

Business Equipment Tax Reimbursement (BETR) The State of Maine offers a program (36 M.R.S. § 6651-6665) to reimburse you for the personal property taxes paid on equipment acquired **after April 1, 1995**. You must complete Form 800 for the State **by December 31**. Additionally, to qualify for the BETR reimbursement program for retail businesses and for items that do not qualify for BETE, please fill out the **white form** titled “2026 Business Personal Property Declaration Form” and return it to the assessing office.

Program information about and applications for BETE or BETR can be found at <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs/business-equipment-tax-programs>.

If you have filed before, I have enclosed a copy of the Business Personal Property statement you or the previous owner submitted last year. Please review the listed items and make any necessary changes, indicating additions or deletions on the appropriate forms. Additionally, please include any equipment you are currently leasing. Please return completed forms to the Assessing Office no later than April 1, 2026. For any additional questions, please contact the Assessor's Office directly at (207) 833-5771.

Sincerely,

Deborah A. Turner, CMA
 Assessor's Agent