

March 18, 2026

Dear Naples Business Owner or Leasing Company,

G&K Associates has been retained again to assess all taxable business personal property for the 2026-27 tax year. This letter is to inform you of State mandated requirements and offer our assistance through this yearly process.

Maine law requires all persons/businesses subject to personal property taxation to declare assets by furnishing a detailed list each year of items in their possession as of **April 1st**. It's critical to keep this information current and indicate additions, deletions, retirement from use, quantity changes, etc. so that your tax amount is accurate.

Please complete the enclosed Declaration Form and Property List and return them to either the Town of Naples or G&K Associates by May 1, 2026

If you require a copy of your most recent declaration form, please contact the Town of Naples.

IMPORTANT:

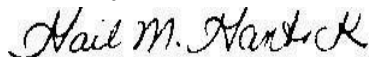
- The Town and its assessors cannot prorate bills. Any business operating as of April 1st, is responsible for the entire year's tax bill. The tax year runs from July 1st to June 30th.
- Tax bills will be issued to all business owners unless the Assessor's Office has been notified of a sale or closure prior to April 1st.
- **If a Declaration Form and Property List are not completed and returned by the due date, an estimated value will be assessed.**
- Under Maine Law, taxpayers who do not comply may lose any right to appeal their assessment.

TAX EXEMPTIONS FOR BUSINESSES: The State of Maine offers the Business Equipment Tax Exemption (BETE) and Business Equipment Tax Reimbursement (BETR) Programs. These allow for exemptions on qualified assets. Most businesses, aside from retail, may qualify for full or partial exemptions. To qualify, a completed application must be signed and submitted ANNUALLY. BETE applications filed with "SEE ATTACHED LIST" will be denied. You must list each item on the BETE application with quantity, year, and description. The deadline to file BETE is May 1st. For details and applications, visit the State of Maine website: <https://www.maine.gov/revenue/taxes/tax-reliefcreditsprograms/property-tax-relief-programs/business-equipment-tax-programs>

Please understand that the assessor(s) may require individuals to make an oath and answer in writing all proper inquiries as to the nature, situation, and value of any taxable property in the State of Maine; and that a refusal or neglect to answer inquiries will result in a forfeiture of their right to appeal.

We will be in contact with you in the coming weeks. We appreciate your cooperation and look forward to working with you.

Sincerely,



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townofnaples.org

2026 BUSINESS PERSONAL PROPERTY DECLARATION FORM

NOTICE:

This is required under Maine State Statute, Title 36, Section 706A. Please return your completed form by May 1, 2026.

Taxpayers who do not comply may forfeit their right to appeal.

Business Name: _____ Owner Name: _____
Mailing Address: _____
Physical Location: _____ Naples, ME 04055
Contact Name: _____ Phone Number: _____
Email: _____ Website: _____

Did you move? Yes or No (circle one) OR Go out of business? Yes or No (circle one)

Please indicate whether the business is no longer located in Naples as of April 1, 2026.

Effective date of move/closure: _____

Brief explanation: _____

BUSINESSES, HOME OCCUPATIONS, MANUFACTURERS, ETC. – Please use the Business Personal Property List enclosed to submit a complete and itemized listing of all machinery, equipment, furniture, fixtures, etc. in your possession as of April 1, 2026.

LEASING COMPANIES – Please submit a complete list of all items leased/located in Naples as of April 1, 2026. If you have an agreement with the lessee making them responsible for the tax, please provide written verification. Please provide the equipment type, business name and physical location for each leased item.

Would You Enjoy Some TAX RELIEF?

Non-retail business? Contact our office before May 1, 2026 to ensure your participation in BETE (if applicable).
Retail business? [] BETR Please check to be added to the list.

BETE applications are due May 1, 2026.

BETR applications are available August 1, 2026.

BETE/BETR applicants must still submit this Declaration Form and Property List in their entirety.

Having carefully read the above, I hereby certify that the information reported herein is full, true, and correct to the best of my knowledge and belief. (Forms that have not been signed may be returned to you for completion.)

Printed Name: _____

Signature: _____

