

MAINE STATE LEGISLATURE

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**DEPARTMENT OF ADMINISTRATIVE
& FINANCIAL SERVICES:
MAINE REVENUE SERVICES**

**ANNUAL REPORT
ON**

**BUSINESSES THAT
RECEIVE BENEFITS FROM BOTH THE
BUSINESS EQUIPMENT TAX REIMBURSEMENT (BETR)
AND
TAX INCREMENT FINANCING (TIF) PROGRAMS**

**A REPORT PREPARED FOR THE
JOINT STANDING COMMITTEE ON APPROPRIATIONS
& FINANCIAL AFFAIRS
AND THE
JOINT STANDING COMMITTEE ON TAXATION**

January, 2006

MAR 03 2006

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NARRATIVE

Summary:

This report sets forth the information, required annually each January 15, beginning in 2006, regarding businesses receiving benefits under both the Business Equipment Tax Reimbursement (“BETR”) program and the municipal tax increment financing district (“TIF”) program. The specific information is required by P.L. 2005, ch. 12, as set forth in Title 36 section 6664 (see Attachment A), and is summarized as follows:

- A list of businesses receiving reimbursement of taxes under both the BETR program and as part of a TIF agreement;
- Total TIF district property value for each business;
- The municipality of each TIF and the property tax rate for that municipality;
- Total TIF property taxes paid, categorized by real property and personal property;
- Total TIF credit enhancement reimbursement for property taxes paid, categorized by real property and personal property;
- Total BETR reimbursement; and
- Overlap between reimbursement for property taxes on personal property under the BETR program and under a TIF agreement.

Tax Increment Financing District: Program Summary:

TIF is a local financing tool that permits a municipality to use some or all of the new property taxes that result from an investment project within a designated district to assist in that project’s expenses.

Once a municipality designates a district where development will occur, property values in the district are “frozen” (i.e. “original assessed value” [OAV] is determined) so as to subsequently identify incremental property taxes that will be used to assist in the financing of the development. When improvements are made within the district and value increases, the difference between OAV and the new value is called the “captured assessed value” (“CAV”). CAV generally does not identify the values of specific property items within the district. CAV may not even distinguish between real and personal property located in the district.

The municipality may disburse the tax increment in various ways:

- to the taxpayer, through credit enhancement agreements whereby participating businesses receive reimbursement of a portion of property taxes paid;

- through the municipality, generally in the form of low-interest bonds used to finance new development or expansion; or
- a combination of the two.

Data Used to Compile Report:

Only TIF project costs paid directly to participating businesses are considered for purposes of this report. In addition, this report focuses more directly on TIF payments that are designated for the benefit of personal property.

For purposes of this report, Maine Revenue Services (“MRS”) collected information with respect to property taxes assessed on April 1, 2003. This is the most recent property tax year for which taxpayers could provide complete information regarding the extent of the overlap of benefits for the BETR and TIF programs. Taxes assessed by municipalities are often subject to split tax bills with a portion of the tax due in one calendar year and the balance due in the next calendar year. Businesses are required to file for BETR reimbursement based on the calendar year in which the payments were made. Therefore, April 1, 2003 personal property assessments would have been subject to claim for payment under both the 2004 and 2005 BETR programs.

Attachment C: Worksheet

To gather information necessary for this report, Maine Revenue Services (“MRS”) included a checkoff on the 2006 BETR application form (Attachment D, Form 800, line 4b) for businesses to indicate whether they received benefits under both the BETR program and a TIF program. If so, businesses were required to complete a worksheet (Attachment C). MRS received a worksheet from 29 businesses. All but one provided the required information. One business reported that it was unable to calculate the required information. For this business, no overlap is reported.

MRS required businesses to report total captured assessed valuation (“CAV”) of all property owned by the business within a TIF district and also required that businesses breakdown the total amount to specify CAV related to personal property and CAV related to real estate.

Notwithstanding the difficulty noted above (in identifying specific property comprising the CAV), businesses were able to provide a breakdown of CAV personal property and CAV real estate. This reporting indicates that municipal assessors and businesses have been able to arrive at some method to calculate this information. No information, however, is currently available regarding the methodology employed by each municipality to calculate these figures.

MRS Adjustments to Information Provided on the Worksheet:

Much of the information provided by the businesses on the worksheet was tabulated and is set forth in Attachment B. Attachment B is based primarily on the data supplied by businesses submitting the BETR/TIF worksheet. Significantly, a number of errors were found in the worksheets filed, primarily in the reporting of the "Extent of overlap for BETR and TIF." For example, in cases where businesses reported an amount of BETR reimbursement or TIF reimbursement that exceeded the amount shown as the "overlap," MRS used the lesser of the TIF reimbursement or the BETR reimbursement amount as the "overlap" amount.

Additionally, MRS used the actual total BETR reimbursement amount paid by the state as the figure shown for the BETR reimbursement, rather than the amount of the BETR reimbursement reported by the business. Thus, the total BETR reimbursement amount shown on the spreadsheet is not limited to the amount with respect to TIF property.

Amendment to this Report:

Finally, the information contained in this report does not include data from taxpayers who received a 60-day extension to file their applications for the 2005 BETR program. The time period for submitting applications for the program was August 1 to December 31, 2005. MRS anticipates that a number of BETR applications filed during the extension period will be from businesses that have received overlapping TIF benefits.

Attachment B Information:

Name of Business:

This column shows the name of the business receiving reimbursement under both the BETR and TIF programs.

Total Value of TIF District Property:

This number includes the original assessed value and the captured assessed value of the district.

Municipality:

This column shows the municipality in which the business receiving reimbursement under the BETR and TIF programs is located.

'003 Tax Rate:

This column shows the tax rate for the municipality.

2003 Captured Assessed Value:

This column reflects the total CAV of each TIF district. The figures in this column are not limited to the amounts forming the basis for credit enhancement agreements. Rather, this column also includes the additional new property valuation from the investment used as a basis for the issuance and retirement of bonds.

2003 TIF Reimbursement:

This column is the amount of property taxes associated with CAV that is channeled directly to the taxpayer as a result of credit enhancement agreements.

Total BETR Reimbursement:

This is the amount of the 2004 and 2005 BETR reimbursement received by businesses, based on the April 1, 2003 personal property tax assessments, that also participate in a TIF.

Extent of Overlap for BETR and TIF:

The amount of the overlap is the amount of the personal property tax that is reimbursed to the business by the municipality under a TIF program which was also claimed for reimbursement from the State under the 2004 and 2005 BETR programs.

PL 2005, Chapter 12, Part BBB, Section BBB-5, 36 M.R.S.A. § 6664

§6664. Report

1. Report to Legislature. By January 15th annually, the State Tax Assessor shall submit to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs and the joint standing committee of the Legislature having jurisdiction over taxation matters a report that contains the following information with regard to persons receiving benefits under this chapter:

A. A list of persons receiving reimbursement for property taxes both under this chapter and under a tax increment financing agreement;

B. The total tax increment financing district property value for each person;

C. The municipality of each tax increment financing district and the property tax rate for that municipality;

D. The total tax increment financing district property taxes paid, categorized by real property and personal property;

E. The total of tax increment financing credit enhancement agreement reimbursement for property taxes paid categorized by real property and personal property;

F. The total reimbursement received by each person under this chapter; and

G. The extent of overlap between reimbursement for property taxes on personal property under this chapter and under a tax increment financing agreement.

2. Cooperation. The Department of Economic and Community Development and municipalities shall provide any information requested by the State Tax Assessor for the completion of the report required by this section.

**TIF DISTRICTS / BETR OVERLAP STUDY
JANUARY 2006**

ATTACHMENT B

				2003 CAPTURED ASSESSED VALUE			2003 TIF REIMBURSEMENT			2004-2005 BETR Reimbursement Amounts paid to businesses based on April 1, 2003 property Tax Assessments		Extent of overlap for BETR and TIF	
Name of Business	Total Value of TIF District Property	Municipality	2003 Tax Rate	PERSONALTY	REALTY	TOTAL	PERSONALTY	REALTY	TOTAL				
TOTAL BETR/TIF OVERLAP: \$9,588,803													
Acadia Insurance Co	\$6,764,400	Westbrook	0.022790	\$2,347,700	\$4,416,700	\$6,764,400	\$26,752	\$44,192	\$70,944		\$23,050	\$23,050	
Bath Iron Works #1-#2	\$374,846,400	Bath	0.025750	\$98,493,500	\$148,341,100	\$246,834,600	\$1,241,018	\$3,730,053	\$4,971,071		\$5,216,330	\$1,241,018	
Brewer Automotive	\$16,004,300	Brewer	0.024380	\$12,890,900	\$3,113,400	\$16,004,300	\$158,425	\$41,197	\$199,622		\$276,323	\$158,425	
Chafe Restaurant Corp	\$1,367,700	Brewer	0.024380	\$390,000	\$977,700	\$1,367,700	\$7,131	\$5,540	\$12,671		\$11,488	\$7,131	
D & G Machine	\$10,790,400	Westbrook	0.022790	\$7,766,100	\$3,503,100	\$11,269,200	\$44,164		\$44,164		\$155,277	\$44,164	
DeLorme Technologies	\$9,740,500	Yarmouth	0.017440	\$1,587,000	\$7,924,400	\$9,511,400	\$13,648	\$102,225	\$115,873		\$20,815	\$13,648	
Dingley Press	\$36,130,026	Lisbon	0.025250	\$21,792,176	\$2,583,270	\$24,375,446	\$275,126	\$32,614	\$307,740		\$576,472	\$275,126	
Dragon Products Co Inc	\$32,856,042	Thomaston	0.022000	\$15,390,232	\$13,900,910	\$29,291,142	\$77,845	\$0	\$77,845		\$184,157	\$77,845	
Fairchild Semiconductor Corp	\$142,338,000	South Portland	0.017490	\$105,679,930	\$3,143,600	\$108,823,530	\$311,078	\$9,253	\$320,331		\$2,556,808	\$311,078	
Fisher LLC	\$12,345,400	Rockland	0.018900	\$5,149,900	\$7,195,500	\$12,345,400	\$24,333	\$32,878	\$57,211		\$71,226	\$24,333	
Huhtamaki	\$26,365,500	Waterville	0.027400	\$21,683,300	\$0	\$21,683,300	\$74,323	\$0	\$74,323		\$285,362	\$74,323	
Interface Fabrics Inc	\$40,033,992	Guilford	0.015500	\$14,193,580	\$5,312,195	\$19,505,755	\$220,000	\$82,339	\$302,339		\$575,351	\$220,000	
J. S. McCarthy Inc	\$7,426,900	Augusta	0.025330	\$3,886,114	\$1,360,400	\$5,246,514	\$19,801	\$6,932	\$26,733		\$124,674	\$19,801	
Katahdin Paper Co LLC	\$192,366,855	Millinocket	0.018500	\$116,945,500	\$257,200	\$117,202,700	\$1,928,431	\$4,241	\$1,932,672		\$2,725,843	\$1,928,431	
Lanco Assembly Systems	\$2,395,800	Westbrook	0.022790	\$339,800	\$0	\$339,800	\$3,872	\$0	\$3,872		\$6,850	\$3,872	
Madison Paper Industries	\$236,292,915	Madison	0.016700	\$32,287,400	\$492,000	\$32,779,400	\$318,843	\$4,108	\$322,951		\$1,289,820	\$318,843	
Maine Woods Company	\$8,134,491	Portage Lake	0.016300	not available	not available	\$7,262,460	not available	not available	\$86,743		\$95,314	not available	
McCain Foods	\$63,727,700	Easton	0.020000	\$62,748,500	\$14,679,900	\$77,428,400	\$885,432	\$136,218	\$1,021,650		\$1,071,781	\$885,432	
Montalvo Corporation	\$2,516,100	Gorham	0.020000	\$858,400	\$1,537,500	\$2,395,900	\$12,490	\$22,372	\$34,862		\$8,962	\$8,962	
National Semiconductor Corp	\$244,030,000	South Portland	0.017490	\$188,062,160	\$35,458,800	\$223,520,960	\$1,644,604	\$310,087	\$1,954,691		\$3,362,938	\$1,644,604	
Nestle Waters North America, Inc.	\$106,317,030	Hollis	0.011500	\$66,531,270	\$38,790,371	\$105,321,641	\$585,309	\$400,686	\$985,995		\$2,117,888	\$585,309	
Nichols-Portland	\$33,660,500	Portland	0.026800	\$14,278,630	\$2,980,350	\$17,258,980	\$287,000	\$59,905	\$346,905		\$325,880	\$287,000	
Pleasant River Lumber	\$5,188,916	Dover-Foxcroft	0.019860	\$4,110,777	\$240,346	\$4,351,123	\$57,534	\$3,029	\$60,563		\$78,098	\$57,534	
Stratton Lumber Inc	\$9,400,900	Eustis ("Stratton")	0.016000	\$2,401,007	\$335,475	\$2,736,482	\$26,814	\$3,747	\$30,561		\$71,390	\$26,814	
Tambrands	\$96,296,900	Auburn	0.029380	\$87,489,800	\$12,536,200	\$100,026,000	\$967,072		\$967,072		\$2,370,829	\$967,072	
Unumprovident Corp	\$51,588,780	Portland	0.026530	\$7,983,900	\$43,828,580	\$51,812,480	\$158,898	\$844,397	\$1,003,095		\$919,984	\$158,898	
Wausau Paper Otis Mill	\$15,617,400	Livermore Falls	0.024450	\$14,083,558	\$0	\$14,083,558	\$344,343		\$344,343		\$0	\$0	
Wausau Paper Otis Mill	\$32,511,945	Jay	0.015800	\$5,374,684	\$0	\$5,374,684	\$84,920	\$0	\$84,920		\$680,060	\$84,920	
ZF Lemforder Corp	\$32,271,800	Brewer	0.024380	\$9,871,700	\$2,953,700	\$12,825,400	\$141,370	\$36,005	\$177,375		\$484,716	\$141,370	



Request for Information from BETR Applicants who Receive TIF Benefits

File with Form 800 or mail to:
Maine Revenue Services, P.O. Box 9107, Augusta, ME 04332-9107

Name: _____ ID#: _____

Address: _____

Municipality*: _____ Property Tax Rate: _____

*If more than one municipality, attach a schedule that provides, for each municipality, the same information required by this worksheet.

Enter the following information based on **April 1, 2003 assessments**.

Note: File this form only if both lines 2c and 3c are greater than zero.

1. Total **captured assessed valuation** ("CAV") of all property owned by the entity located within a TIF district

a. Total CAV of personal property 1a. _____

b. Total CAV of real estate 1b. _____

c. Total CAV (line 1a plus line 1b) 1c. _____

2. **TIF Reimbursement:** Reimbursement under a credit enhancement agreement for property taxes paid on TIF property included in valuation on line 1 (see example on back).

a. Reimbursement for personal property: 2a. _____

b. Reimbursement for real estate: 2b. _____

c. Total reimbursement (line 2a plus line 2b) 2c. _____

3. **BETR Reimbursement:** Amount on line 2c for which entity is also applying for reimbursement under the BETR program (see example on back).

a. Amount claimed on the 2004 BETR Form 800: 3a. _____

b. Amount claimed on the 2005 BETR Form 800: 3b. _____

c. Total (line 3a plus line 3b): 3c. _____

Questions? Call Maine Revenue Services, 207-287-2013 for TIF questions or 207-626-8475 for BETR questions.

Signature of owner or other official representative of the business: Under penalties of perjury, I declare that I have examined this worksheet and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct and complete.

Owner (or business officer) _____ Date _____ Telephone Number _____

Contact Person _____ Telephone Number _____

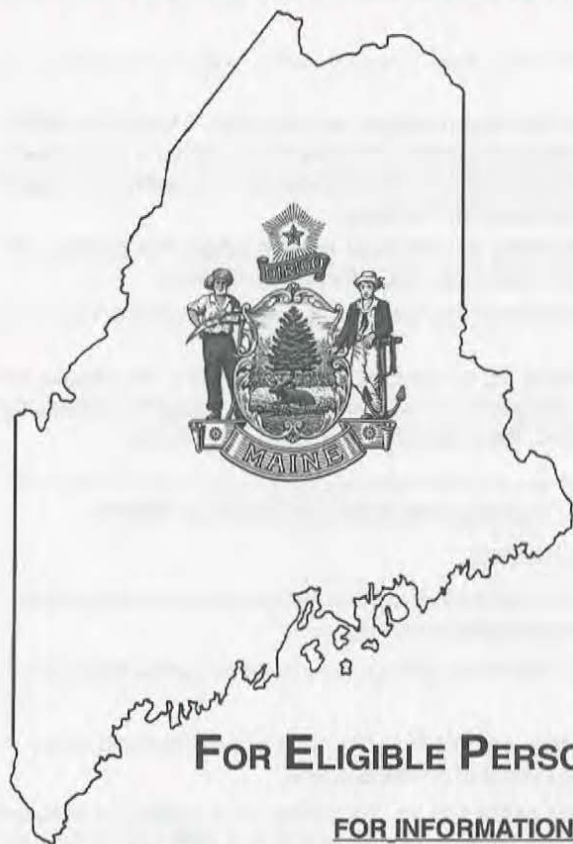
EXAMPLE

Business A owns an asset (personal property) worth \$100,000, for which it has a credit enhancement TIF of 50% from the municipality. The asset is also qualified for the Business Equipment Tax Reimbursement ("BETR") program and Business A applies for and receives a full reimbursement of property taxes paid on the asset. From the April 1, 2003 assessment, the property tax on the asset is \$2,000. One half of the tax (\$1,000) is due September 1, 2003 and the other half is due March 1, 2004. Business A completes the BETR/TIF request for information worksheet as follows:

Line	1a	\$100,000	<i>[This represents the full CAV for the asset]</i>
	1b		
	1c	\$100,000	
Line	2a	\$ 1,000	<i>[\$2,000 total tax x 50% TIF reimbursement]</i>
	2b		
	2c	\$ 1,000	
Line	3a	\$ 500	
	3b	\$ 500	
	3c	\$ 1,000	<i>[Of the \$2,000 total BETR reimbursement, only</i>

\$1,000 represents the amount that was also reimbursed under the TIF arrangement. \$500 of this amount was reimbursed through a request on the 2004 BETR Form 800 (for calendar year 2003 payments) and the other \$500 was reimbursed through a request on the 2005 BETR Form 800 (2004 payments).]

STATE OF MAINE



BUSINESS

EQUIPMENT

TAX

REIMBURSEMENT BOOKLET

FOR ELIGIBLE PERSONAL PROPERTY TAXES PAID IN 2004

FOR INFORMATION

On the web:

www.maine.gov/revenue

Call:

(207) 626-8475

Write to:

Maine Revenue Services

P.O. Box 9107

Augusta, ME 04332-9107

FOR FORMS

Download:

www.maine.gov/revenue

or Call:

(207) 624-7894

All claims must be filed by January 3, 2006

IMPORTANT

Tax Increment Financing (TIF). Beginning January 2006, Maine Revenue Services must annually report to the Legislature information regarding entities that receive both TIF and BETR reimbursements. This booklet contains information that is required to be completed by all businesses that receive both types of reimbursements.

Large retail facilities. For property tax years beginning on or after April 1, 2007, property located at a retail facility with a customer sales area of greater than 100,000 square feet is exempted from the BETR program. The definition of retail facility excludes call centers, warehouses and entities that derive less than 50% of their Maine sales from items subject to the Maine sales tax. Retail property previously eligible under the BETR program as it existed on April 1, 2006 will continue to be eligible for reimbursement unless that property becomes

ineligible for some other reason. See PL 2005, c. 12, Pt. BBB, §§1, 2 & 6.

Extensions to file a BETR claim for taxes paid in 2004 may be granted through March 6, 2006 for "good cause." Extensions may not be granted beyond March 6, 2006. See instructions on page 3.

Economic Development Incentive (EDI) Report. Applicants who received a refund of \$10,000 or more in calendar year 2004 who fail to file an acceptable EDI report with the Department of Economic and Community Development (DECD) within 180 days of filing a claim under the BETR program will forfeit the BETR reimbursement. EDI reports were mailed during June 2005 to businesses required to file the report. The reports are due August 1, 2005.

IMPORTANT INFORMATION

PROGRAM SUMMARY. The purpose of the Business Equipment Tax Reimbursement (BETR) program is to encourage new capital investment in Maine. The program reimburses local property taxes paid on most qualified business property for up to 12 years. To qualify, business property must have been first placed in service in Maine after April 1, 1995.

DEADLINE. The annual application must be filed with Maine Revenue Services between August 1, 2005 and January 3, 2006 for property taxes paid in 2004. For further instruction on how to file for reimbursement of property tax payments made in 2004 relating to assessments prior to April 1, 2003, call (207) 626-8475.

THINGS TO KNOW:

Applications are not complete if all required information is not provided or all schedules and notifications are not attached. To be considered complete, an application must include the following:

- ✓ A completed Form 800;
- ✓ A completed Form 801;
- ✓ A copy of the tax bill for eligible property;
- ✓ Proof of payment (dated receipt or copy of cancelled check); and
- ✓ A completed TIF worksheet.

An incomplete application cannot be processed for reimbursement. Applications incomplete on or after the due date will be denied.

✗ Lessors that have received reimbursement under the BETR program for taxes assessed on or after April 1, 2003 must reimburse the lessee for any portion of that reimbursement relating to property taxes previously paid by the lessee.

✗ Only the entity or individual against whom the property tax assessment is made may apply for reimbursement.

✗ Form 800 cannot be photocopied. Only an original form may be submitted.

✗ A substitute Form 801 may be submitted if it includes all the information requested on the State Form 801. If all of the information is not provided, the substitute Form 801 will be rejected.

Businesses that do Not Qualify for BETR:

- Public Utilities;
- Certain energy facilities including most natural gas pipelines and property used to produce or transmit energy primarily for sale;
- 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; and
- Effective for assessments made on or after April 1, 2002, businesses that have ceased all productive operations on April 1 of the assessment year and for the 12-month period immediately preceding application for reimbursement. This rule does not apply if the owner can demonstrate a good faith effort to sell the property.

Property that does Not Qualify for BETR:

- Land or buildings;
- Property attached to a building that serves the building rather than the particular business activity;
- Office furniture or light fixtures placed in service after April 1, 1996;
- Land improvements that enhance the use of the land rather than the particular business activity;
- Property entitled to an exemption as a qualifying pollution abatement facility under 36 M.R.S.A. § 656(1)(E) unless 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;
- gambling machines or devices for property tax years beginning on or after April 1, 2004; and
- 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.

GENERAL INSTRUCTIONS

WHO MAY APPLY. Any business taxpayer assessed and paying the personal property tax on eligible business property first placed in service in Maine (either by the current owner or previous owner) after April 1, 1995 is entitled to a reimbursement of the property tax paid.

"Eligible property" means qualified business property first placed in service in Maine after April 1, 1995. Property first placed in service in Maine prior to April 2, 1995 (whether by current or previous owner) does not qualify for reimbursement.

Eligible property includes construction-in-progress commenced in the state after April 1, 1995, repair and replacement parts, improvements, and inventory parts. Construction-in-progress prior to April 2, 1995, that was previously eligible for reimbursement in 1996, remains eligible for reimbursement. Reimbursement may be made for up to 12 years.

"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. It does not include components or attachments to a building if used primarily to serve the building (for example, standard heating, air conditioning, plumbing and lighting systems). It also does not include land improvements typically made to further the use of the land (for example, driveways, parking lots or fences).

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

The reimbursement is not allowed for gambling machines or devices placed in service on or after April 1, 2004.

BETR & TIF overlap. By law, the Business Equipment Tax Reimbursement ("BETR") application must contain a checkoff to indicate if an applicant is also receiving a benefit under the Tax Increment Financing ("TIF") program. Additionally, the State Tax Assessor must present a report to both the Appropriations and the Taxation Committees, providing specific information about applicants receiving both BETR and TIF benefits, including any overlap of the two programs. See PL 2005, c. 12, Pt. BBB, §§3 & 5.

COGENERATION FACILITIES. Cogeneration facilities will determine the amount of reimbursement based on the energy produced during the property tax year preceding the property tax year for which a claim is made.

ASSESSOR NOTIFICATION (Form 801). Before filing a request for reimbursement, the taxpayer must notify the assessor of the taxing jurisdiction that the taxpayer intends to claim reimbursement of any property tax paid on eligible business property. **Form 801 is provided for this purpose.** However, you may use your own schedule as a substitute for Form 801 as long as it provides all of the required information. The assessor notification must contain a list that provides a detailed description of property the taxpayer believes is eligible business property, the state of origin for used property, the number of years the property has been claimed under this program, the date the property was placed in service, and the original cost. Also, the assessor notification must include a request that the assessor of the taxing jurisdiction provide a statement identifying the assessed value of the eligible business property for which the taxpayer will be requesting reimbursement, the property tax rate, and the assessed tax amount. See instructions on page 4.

CONSOLIDATION SCHEDULE. If your business has eligible business property located in multiple municipalities, you are required to complete a consolidation schedule to request reimbursement. The consolidation schedule is on the reverse side of Form 800. See specific instructions on page 4 for filing the consolidation schedule. An electronic version of the consolidation schedule is now available in the form of an Excel spreadsheet file. To request to have the file emailed to you, contact Maine Revenue Services at income.tax@maine.gov.

EXTENSION TO FILE. An extension of time to file through March 6, 2006 may be granted for "good cause." A request for extension of time to

file must be made in writing to the address listed under "WHERE DO I FILE?". The request must include the taxpayer's full name, address and federal EIN; the amount(s) of property taxes paid in 2004; the date(s) property taxes were paid in 2004; and the reason an extension is being requested. By law, extensions may not be granted beyond March 6, 2006 for any reason.

ROUND TO WHOLE DOLLARS. You must round the money items on your application and consolidation schedules to whole dollars. 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 801), a copy of your tax bill and proof of payment to:

Maine Revenue Services
P.O. Box 9107
Augusta, ME 04332-9107

Two return address labels have been included for your convenience.

AMENDED APPLICATION. Amended applications are not accepted 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.

Any reimbursement already paid for property tax that has been reduced or abated must be repaid to Maine Revenue Services with the amended application. Make your check payable to: Treasurer, State of Maine, and indicate your federal ID number or Social Security number on the face of the check.

If you fail to repay a refund within the 60-day period, Maine Revenue Services may issue an assessment for the balance due plus interest and penalties.

The interest rate is set annually by Maine Revenue Services and runs from the original reimbursement date to the date of repayment.

The penalty for failure to file the 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 is 1% of the liability for each month the liability is late, up to a maximum of 25%.

WHERE DO I GET FORMS? You may download forms from Maine Revenue Services' web site at www.maine.gov/revenue/forms. Forms are also available at municipal offices, or by calling (207) 624-7894.

SPECIFIC INSTRUCTIONS

NOTE: The application form* and the consolidation schedule* are designed to comply with optical scanning requirements. The spaces indicated in red must be completed carefully. Letters and numbers must be entered legibly within the indicated area. Letters must be in uppercase only and start on the left; numbers start from 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.

***Due to scanner requirements, PHOTOCOPIES are not acceptable.**

APPLICATION (FORM 800)

Check the correct box to indicate whether applicant is a corporation, partnership, sole proprietor, or LLC.

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

Line 1. Consolidated Application. Indicate if this is a consolidated application. If yes, please 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 code for the type of business for which the reimbursement is being requested. The business code listing is on pages 5 and 6.

Line 3. Municipal Code. Enter the appropriate municipal code from the table on pages 15 and 16.

Line 4a. Check this box if this business was started on or after April 1, 1995.

Line 4b. Check this box if the business also participates in a Tax Increment Financing ("TIF") program. If an applicant also participates in a TIF program, a completed TIF worksheet must accompany the BETR application. A TIF worksheet can be found at www.maine.gov/revenue/forms or by calling 207-626-8475.

Lines 5-8. In the 2003 column, enter information relating to property taxes paid in 2004 for property taxes assessed on April 1, 2003. **In the 2004 column,** enter information relating to property taxes paid in 2004 for property taxes assessed on April 1, 2004. If requested reimbursement is for property taxes assessed by more than one municipality, first complete the consolidation schedule (see instructions below), then complete lines 5, 6, 8 and 9. For instructions on how to file for reimbursement of property tax payments made in 2004 relating to assessments prior to April 1, 2003, call (207) 626-8475.

Lines 5a and 5b. Original Cost of Eligible Property. Enter the total original cost of the eligible business property for which reimbursement is being requested from Form 801, column E.

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

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

Lines 8a and 8b. Requested Reimbursement. Enter the amount of tax paid in 2004 on eligible business property. Apportion tax payments to eligible assessed tax. For example, if 50% of the 2003 tax bill was paid in 2004, the requested reimbursement for that tax year would be 50% of "Assessed Tax" in Section 3 of Form 801 for 2003.

Line 9. Total Requested Reimbursement. Total of 8a and 8b.

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 ID number.

Telephone. Provide applicant and preparer telephone numbers in case questions arise regarding the application.

CONSOLIDATION SCHEDULE

Do complete this schedule if you are claiming reimbursement for property tax that you paid in more than one municipality. **Do not** complete this schedule if you are making a claim for only one business location. **You must** complete this schedule first; the information is needed to complete the front of Form 800. You may submit more than one Consolidation Schedule page. A separate Form 801 must be completed for each municipality listed on the Consolidation Schedule.

An Excel spreadsheet format for submission of the consolidation schedule is available from MRS. To request an email copy of the Excel spreadsheet format, contact MRS at income.tax@maine.gov.

For each municipality listed, enter in the 2003 row information relating to property taxes paid in 2004 for property taxes assessed on April 1, 2003. Enter in the 2004 row information relating to property taxes paid in 2004 for property taxes assessed on April 1, 2004.

Column A. Municipal Code. Enter the appropriate municipal code from the table on pages 15 and 16.

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

Column C. Assessed Value. The total Assessed Value must be entered on this line from the completed Assessor Notification schedule (Form 801, column F).

Column D. Property Tax Rate. Enter the applicable property tax rate for each municipality listed.

Column E. Requested Reimbursement. Enter the amount of tax paid in 2004 on eligible property. Submit proof of the property tax paid (receipt or cancelled check). For example, if 50% of the 2003 tax bill was paid in 2004, the requested reimbursement for that tax year would be 50% of "Assessed Tax" in Section 3 of Form 801 for 2003.

Column F. Total Reimbursement. Enter the total of the 2003 and 2004 requested reimbursement from column E.

Line 1. Page Total. Enter the sum of columns B, C and F on each Consolidation Schedule page.

Line 2. Total From Other Schedules. On the first Consolidation Schedule page only, enter the sum of columns B, C and F page total from all other Consolidation Schedule pages submitted.

Line 3. Grand Total. On the first Consolidation Schedule page only, enter the sum for columns B, C and F. For each column, the grand total is line 1 plus line 2.

When using the Consolidation Schedule, lines 5a, 5b, 6a, 6b, 8a and 8b of Form 800 must reflect the combined total from all of the assessor notifications (Forms 801) involved. Amounts for 2003 and 2004 on the Consolidation Schedule must be totaled separately in order to complete these lines on Form 800. Leave line 7 blank.

ASSESSOR NOTIFICATION (FORM 801)

Section 1 and Section 2, columns A through E, are to be completed by the taxpayer. *Include only the items you believe to be eligible for reimbursement.* You may use your own schedule as a substitute for Form 801 as long as it provides 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. In 1A., enter the name of the municipality in which the eligible business property is located; the name of the business entity or individual; and the appropriate municipal code from the table on pages 15 and 16. You must indicate the name under which you do business at both the local and the state level. If these names are different, you must enter both names. In 1B., indicate the type of business entity.

Section 2. Schedule for Business Equipment Tax Reimbursement. Enter the location where the property is situated. Use the location that is known to the local assessor.

Column A. Property Description. Provide an itemized list describing the eligible business property. The list must be detailed. For example, "Machinery & Equipment" is not acceptable. The applicant is responsible for proper description of eligible property.

Column B. State of Origin. Enter the state of origin for used property only. See "Column C" below for more information.

Column C. Years Claimed. Enter the number of years for which you have received property tax reimbursement on this equipment under the BETR Program. If you purchased eligible property from a previous Maine owner, you must add one year for each year the property was claimed by the previous owner. If Maine is entered in Column B, you must include with your application documentation showing evidence of the date first placed in service in Maine (whether by current or previous owner). Property placed in service in Maine prior to April 2, 1995 does not qualify for reimbursement. Also add one year for each year the property has been included in the Investment Tax Credit base under 36 M.R.S.A. § 5219-E or the High-Technology Credit base under 36 M.R.S.A. § 5219-M.

Column D. Date Placed in Service. Enter the month and year the property was first placed in service in Maine (whether by you or previous owner). Equipment placed in service in Maine prior to April 2, 1995 does not qualify for reimbursement.

Column E. Original Cost. Enter the original cost of the eligible business property.

Column E, Total Line. Enter on this line the total of all original cost amounts listed in Column E.

Column F. The local tax assessor will complete this column by entering the assessed value for each eligible business property on each line and entering the total assessed value on the **Total** line.

Section 3. Property Tax Information. **The local tax assessor** will complete this section by indicating the property tax rate, assessed tax, and the tax assessment date.

NOTE: After the Assessor Notification has been returned to the applicant by the municipal assessor, the applicant must sign, date, and fill in their social security number or federal EIN.

These codes for the Principal Business or Professional Activity classify entities by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the category that best describes your primary business activity (for example, Real Estate), then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Next find the six-digit code assigned to this activity and enter it on line 2 of Form 800.

Accommodation & Food Services

Accommodation

71110 Hotels (except casino hotels) & Motels

72120 Casino Hotels

72191 Bed & Breakfast Inns

72199 All other Traveller Accommodation

721210 RV (Recreational Vehicle) Parks & Recreational Camps

721310 Rooming & Boarding Houses

Food Services & Drinking Places

722110 Full-Service Restaurants

722210 Limited-Service Eating Places

722300 Special Food Services (including food service contractors & caterers)

722410 Drinking Places (Alcoholic Beverages)

Administrative & Support & Waste Management & Remediation Services

Administrative & Support Services

561110 Office Administrative Services

561210 Facilities Support Services

561300 Employment Services

561410 Document Preparation Services

561420 Telephone Call Centers

561430 Business Service Centers (including private mail centers & copy shops)

561440 Collection Agencies

561450 Credit Bureaus

561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)

561500 Travel Arrangement & Reservation Services

561600 Investigation & Security Services

561710 Exterminating & Pest Control Services

1720 Janitorial Services

561730 Landscaping Services

561740 Carpet & Upholstery Cleaning Services

561790 Other Services to Buildings & Dwellings

561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

562000 Waste Management & Remediation Services

Agriculture, Forestry, Fishing, & Hunting

Crop Production

111100 Oilseed & Grain Farming

111210 Vegetable & Melon Farming (including potatoes & yams)

111300 Fruit & Tree Nut Farming

111400 Greenhouse, Nursery & Floriculture Production

111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production

112111 Beef Cattle Ranching & Farming

112112 Cattle Feedlots

112120 Dairy Cattle & Milk Production

112210 Hog & Pig Farming

112300 Poultry & Egg Production

112400 Sheep & Goat Farming

112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)

112900 Other Animal Production

Forestry and Logging

113110 Timber Tract Operations

13210 Forest Nurseries & Gathering of Forest Products

13310 Logging

Fishing, Hunting, and Trapping

114110 Fishing

114210 Hunting & Trapping

Support Activities for Agriculture & Forestry

115110 Support Activities for Crop Production (including cotton ginning, soil preparation,

planting, & cultivating)

115210 Support Activities for Animal Production

115310 Support Activities for Forestry Arts, Entertainment & Recreation

Performing Arts, Spectator Sports, & Related Industries

711100 Performing Arts Companies

711210 Spectator Sports (including sports clubs & racetracks)

711300 Promoters of Performing Arts, Sports, & Similar Events

711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures

711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, & Recreation Industries

713100 Amusement Parks & Arcades

713200 Gambling Industries

713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers & bowling centers)

Construction

Building, Developing, and General Contracting

233110 Land Subdivision & Land Development

233200 Residential Building Construction

233300 Nonresidential Building Construction

Heavy Construction

234100 Highway, Street, Bridge, & Tunnel Construction

234900 Other Heavy Construction

Special Trade Contractors

235110 Plumbing, Heating, & Air-Conditioning Contractors

235210 Painting & Wall Covering Contractors

235310 Electrical Contractors

235400 Masonry, Drywall, Insulation, & Tile Contractors

235500 Carpentry & Floor Contractors

235610 Roofing, Siding, & Sheet Metal Contractors

235710 Concrete Contractors

235810 Water Well Drilling Contractors

235900 Other Special Trade Contractors

Educational Services

611000 Educational Services (including schools, colleges & universities)

Finance & Insurance

Depository Credit Intermediation

522100 Commercial Banking

522120 Savings Institutions

522130 Credit Unions

522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

522210 Credit Card Issuing

522220 Sales Financing

522291 Consumer Lending

522292 Real Estate Credit (including mortgage bankers & originators)

522293 International Trade Financing

522294 Secondary Market Financing

522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

522300 Activities Related to Credit Intermediation (including loan brokers)

Insurance Carriers and Related Activities

524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers

524150 Direct Insurance & Reinsurance (except Life,

Health & Medical) Carriers

524210 Insurance Agencies & Brokerages

524290 Other Insurance Related Activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

523110 Investment Banking & Securities Dealers

523120 Securities Brokerage

523130 Commodity Contracts Dealers

523140 Commodity Contracts Brokers

523210 Securities & Commodity Exchanges

523900 Other Financial Investment Activities (including investment advice)

Funds, Trusts, and Other Financial Vehicles

525100 Insurance & Employee Benefit Funds

525910 Open-End Investment Funds (Form 1120-RIC)

525920 Trusts, Estates, & Agency Accounts

525930 Real Estate Investment Trusts (Form 1120-REIT)

525990 Other Financial Vehicles "Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding companies)

Health Care & Social Assistance

Offices of Physicians & Dentists

621111 Offices of Physicians (except mental health specialists)

621112 Offices of Physicians, Mental Health Specialists

621210 Offices of Dentists

Offices of Other Health Practitioners

621310 Offices of Chiropractors

621320 Offices of Optometrists

621330 Offices of Mental Health Practitioners (except

Physicians)

621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists

621391 Offices of Podiatrists

621399 Offices of all other miscellaneous health practitioners

Outpatient Care Centers

621410 Family Planning Centers

621420 Outpatient Mental Health & Substance Abuse Centers

621491 HMO Medical Centers

621492 Kidney Dialysis Centers

621493 Freestanding Ambulatory Surgical & Emergency Centers

621498 All other Outpatient Care Centers

Medical & Diagnostic Laboratories

621510 Medical & Diagnostic Laboratories

Home Health Care Services

621610 Home Health Care Services

Other Ambulatory Health Care Services

621900 Other Ambulatory Health Care Services (including ambulance services, blood & organ banks)

Hospitals

622000 Hospitals

Nursing & Residential Care Facilities

623000 Nursing & Residential Care Facilities

Social Assistance

624100 Individual & Family Services

624200 Community Food & Housing & Emergency & Other Relief Services

624310 Vocational Rehabilitation Services

624410 Child Day Care Services

Information

Publishing Industries

511110 Newspaper Publishers

511120 Periodical Publishers

511130 Book Publishers

511140 Database & Directory Publishers

511190 Other Publishers

511210 Software Publishers

Motion Picture & Sound Recording

512100 Motion Picture & Video Industries (except video rental)

512200 Sound Recording Industries

Broadcasting & Telecommunications

513100 Radio & Television Broadcasting

513200 Cable Networks & Program Distribution

513300 Telecommunications (including paging, cellular, satellite & other telecommunications)

Information Services & Data Processing Services

514100 Information Services (including news syndicates, libraries, & on-line information services)

514210 Data Processing Services

Management of Companies (Holding Companies)

551111 Offices of bank holding companies

551112 Offices of other holding companies

Manufacturing

Food Manufacturing

311110 Animal Food Mfg

311200 Grain & Oilseed Milling

311300 Sugar & Confectionery Product Mfg

311400 Fruit & Vegetable Preserving & Specialty Food Mfg

311500 Dairy Product Mfg

311610 Animal Slaughtering & Processing

311710 Seafood Product Preparation & Packaging

311800 Bakeries & Tortilla Mfg

311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage & Tobacco Product Mfg

312110 Soft Drink & Ice Mfg

312120 Breweries

312130 Wineries

312140 Distilleries

312200 Tobacco Mfg

Textile Mills & Textile Product Mills

313000 Textile Mills

314000 Textile Product Mills

Apparel Manufacturing

315100 Apparel Knitting Mills

315210 Cut & Sew Apparel Contractors

315220 Men's & Boys' Cut & Sew Apparel Mfg

315230 Women's & Girls' Cut & Sew Apparel Mfg

315290 Other Cut & Sew Apparel Mfg

315990 Apparel Accessories & Other Apparel Mfg

Leather & Allied Product Manufacturing

316110 Leather & Hide Tanning & Finishing

316210 Footwear Mfg (including rubber & plastics)

316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

321110 Sawmills & Wood Preservation

321210 Veneer, Plywood, & Engineered Wood Product Mfg

321900 Other Wood Product Mfg

Paper Manufacturing

322100 Pulp, Paper, & Paperboard Mills

322200 Converted Paper Product Mfg

Printing and Related Support Activities

323100 Printing & Related Support Activities

Petroleum and Coal Products Mfg

324110 Petroleum Refineries (including integrated)

324120 Asphalt Paving, Roofing, & Saturated Materials Mfg

324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

325100 Basic Chemical Mfg

325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg

325300 Pesticide, Fertilizer & Other Agricultural Chemical Mfg

325410 Pharmaceutical & Medicine Mfg

325500 Paint, Coating & Adhesive Mfg

325600 Soap, Cleaning Compound &

Fabricated Metal Product**Manufacturing**

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

Computer & Electronic Product Mfg

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Mfg

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Mfg

- 337000 Furniture & Related Product Mfg

Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Mfg

Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

Other Services**Repair & Maintenance**

- 811110 Automotive Mechanical & Electrical Repair & Maintenance
- 811120 Automotive Body, Paint, Interior, & Glass Repair
- 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic & Precision Equipment Repair & Maintenance
- 811310 Commercial & Industrial Machinery & Equipment (except automotive & electronic) repair & maintenance
- 811410 Home & Garden Equipment & Appliance Repair &

Maintenance

- 811420 Reupholstery & Furniture Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

Personal & Laundry Services

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 812310 Coin-Operated Laundries & Drycleaners
- 812320 Drycleaning & Laundry Services (except coin-operated)
- 812330 Linen & Uniform Supply
- 812910 Pet Care (except veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots & Garages
- 812990 All Other Personal Services
- Religious, Grantmaking, Civic, Professional, & Similar Org's.**
- 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)

Professional, Scientific, and Technical Services**Legal Services**

- 541110 Offices of Lawyers
- 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

- 541211 Office of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

Architectural, Engineering, & Related Services

- 541310 Architectural Services
- 541320 Landscape Architecture Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services
- 541360 Geophysical Surveying & Mapping Services
- 541370 Surveying & Mapping (except Geophysical) Services
- 541380 Testing Laboratories
- Specialized Design Services**
- 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design & Related Services

- 541511 Custom Computer Programming Services
- 541512 Computer Systems Design Services
- 541513 Computer Facilities Management Services
- 541519 Other Computer Related Services

Other Professional, Scientific, & Technical Services

- 541600 Management, Scientific, & Technical Consulting Services
- 541700 Scientific Research & Development Services
- 541800 Advertising & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, & Technical Services

Real Estate & Rental & Leasing**Real Estate**

- 531110 Lessors of Residential Buildings & Dwellings
- 531114 Cooperative Housing
- 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
- 531130 Lessors of Miniwarehouses &

Self-Storage Units

- 531190 Lessors of Other Real Estate Property
- 531210 Offices of Real Estate Agents & Brokers
- 531310 Real Estate Property Managers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities related to Real Estate
- Rental & Leasing Services**
- 532100 Automotive Equipment Rental & Leasing
- 532210 Consumer Electronics & Appliances Rental
- 532220 Formal Wear & Costume Rental
- 532230 Video Tape & Disc Rental
- 532290 Other Consumer Goods Rental
- 532310 General Rental Centers
- 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Retail Trade**Motor Vehicle & Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture & Home Furnishing Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics & Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

Building Material & Garden Equipment & Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Materials Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

Food & Beverage Stores

- 445110 Supermarkets & Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445210 Meat Markets
- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores
- Health & Personal Care Stores**
- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

Gasoline Stations

- 447100 Gasoline Stations (including convenience stores with gas)

Clothing & Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, & Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Prerecorded Tape, Compact

Disc, & Record Stores**General Merchandise Stores**

- 452110 Department Stores
- 452900 Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453310 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Healing Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing**Air, Rail, & Water Transportation**

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation
- Truck Transportation**
- 484110 General Freight Trucking, Local
- 484120 General Freight Trucking, Long-Distance

Specialized Freight Trucking**Transit & Ground Passenger Transportation**

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

- 486000 Pipeline Transportation

Scenic & Sightseeing Transportation

- 487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

Couriers & Messengers

- 492110 Couriers
- 492210 Local Messengers & Local Delivery

Warehousing & Storage

- 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

Wholesale Trade**Wholesale Trade, Durable Goods**

- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
- 421200 Furniture & Home Furnishing
- 421300 Lumber & Other Construction Materials Wholesalers
- 421400 Professional & Commercial Equipment & Supplies
- 421500 Metal & Mineral (except Petroleum) Wholesalers
- 421600 Electrical Goods Wholesalers
- 421700 Hardware, & Plumbing & Heating

Form 800

BUSINESS EQUIPMENT TAX REIMBURSEMENT APPLICATION 2005



(for eligible personal property taxes paid in 2004)

Check if applicant is a: ☐ Corporation ☐ LLC
☐ Partnership ☐ Sole Proprietor

Application must be filed no
later than **January 3, 2006.**

If applicant is a **corporation, partnership or LLC**, enter federal ID number

Business Name

If applicant is a **sole proprietor**, enter Social Security number

Your First Name Initial Your Last Name

Mailing Address

City/Town State Zip

1. Consolidated application: ☐ YES ☐ NO (If yes, complete lines 2, 4, 5, 6, 8 and 9. Lines 5, 6, 8 and 9 must reflect the total from all municipalities. Do not complete lines 3 and 7.)
2. Business Code (If no, complete lines 2 through 9.)
3. Municipal Code
4a. Check this box if business was started on or after April 1, 1995 ☐
4b. Check this box if the business also receives reimbursement under a TIF program ☐

Enter the following information for property tax payments made in calendar year **2004** based on the **April 1, 2003 and/or April 1, 2004** assessments. **See Instructions.**

Assessed April 1, 2003

Assessed April 1, 2004

- | | | | |
|---|----------|----------|----------|
| 5. Original cost of eligible property 5a | \$ | 5b | \$ |
| 6. Assessed Value 6a | \$ | 6b | \$ |
| 7. Property Tax Rate 7a mills | | 7b mills | |
| 8. Requested Reimbursement* 8a | \$ | 8b | \$ |

9. *Total Reimbursement. Line 8a plus line 8b or Total Consolidation Schedule 9

Tax paid on eligible property only, taking into account any early payment discounts, but exclusive of any interest, penalties or any other charges. Proof of tax payment and a copy of the tax bill must be included with your claim. Requested reimbursement must exclude any portion of the property tax payments related to property not eligible for the program. See instructions on page 4.

Applicant (or business owner) signature: Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements 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 any knowledge.

Applicant Date
(or business officer)

Telephone
Number

Preparer Date

Preparer
ID Number

Preparer Telephone Number

office use only

(Do not include cents)

[illegible]

Form 800

BUSINESS EQUIPMENT TAX REIMBURSEMENT APPLICATION 2005



0510700

00

(for eligible personal property taxes paid in 2004)

Check if applicant is a: ☐ Corporation ☐ LLC
☐ Partnership ☐ Sole Proprietor

Application must be filed no
later than **January 3, 2006.**

If applicant is a **corporation, partnership or LLC**, enter federal ID number

Business Name

If applicant is a **sole proprietor**, enter Social Security number

Your First Name

Initial

Your Last Name

Mailing Address

City/Town

State

Zip

1. Consolidated application: ☐ YES ☐ NO (If yes, complete lines 2, 4, 5, 6, 8 and 9. Lines 5, 6, 8 and 9 must reflect the total from all municipalities. Do not complete lines 3 and 7.)
2. Business Code

3. Municipal Code

4a. Check this box if business was started
on or after April 1, 1995 ☐

4b. Check this box if the business also receives
reimbursement under a TIF program ☐

Enter the following information for property tax payments made in calendar year **2004** based on the **April 1, 2003 and/or April 1, 2004** assessments. **See Instructions.**

Assessed April 1, 2003

Assessed April 1, 2004

5. Original cost of **eligible** property 5a

5b

6. Assessed Value 6a

6b

7. Property Tax Rate 7a mills

7b mills

8. Requested Reimbursement* 8a

8b

9. Total Reimbursement. Line 8a plus line 8b or Total Consolidation Schedule 9

* Tax paid on eligible property only, taking into account any early payment discounts, but exclusive of any interest, penalties or any other charges. Proof of tax payment and a copy of the tax bill must be included with your claim. Requested reimbursement must exclude any portion of the property tax payments related to property not eligible for the program. See instructions on page 4.

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Applicant Date

Telephone
Number

Preparer Date

Preparer
ID Number

Preparer Telephone Number

office use only

Form 800 CONSOLIDATION SCHEDULE

(Page 2) (Do not include cents)



YEAR 2005

A Municipal Code	B Original Cost	C Assessed Value	D Property Tax Rate	E Requested Reimbursement	F Total Reimbursement
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					
2003					
2004					

	Column B	Column C	Column F
1. PAGE TOTAL	\$	\$	\$
2. TOTAL FROM OTHER SCHEDULES	\$	\$	\$
3. GRAND TOTAL	\$	\$	\$

SECTION 1. Notice of Intent.

Municipal Code _____

1A. MUNICIPALITY OF _____

Dear Assessor: Pursuant to 36 M.R.S.A. § 6653, you are hereby notified that _____ (claimant name) intends to file a claim with the State Tax Assessor of 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, _____.

1B. Claimant is a: Corporation _____ Partnership _____ Sole Proprietor _____ LLC _____

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 wishing 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 on the reverse side. Please enter the necessary information 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 listed property constitutes "eligible business property" which is eligible for reimbursement by the State of Maine.

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

A. Description of Eligible Property	B. State of Origin if acquired used	C. Number of Years Claimed	D. Date Placed in Service in Maine (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. _____	_____	_____	_____	_____	_____
37. _____	_____	_____	_____	_____	_____
(Attach additional sheets if needed)				TOTAL \$ _____	\$ _____

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 _____

SECTION 1. Notice of Intent.

Municipal Code _____

1A. MUNICIPALITY OF _____

Dear Assessor: Pursuant to **36 M.R.S.A. § 6653**, you are hereby notified that _____ (claimant name) intends to file a claim with the State Tax Assessor of 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, _____.

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1. _____	_____	_____	____/____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____	_____

A. Description of Eligible Property	B. State of Origin if acquired used	C. Number of Years Claimed	D. Date Placed in Service in Maine (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. _____	_____	_____	_____	_____	_____
37. _____	_____	_____	_____	_____	_____
(Attach additional sheets if needed)				TOTAL \$ _____	\$ _____

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 _____

TABLE OF MUNICIPAL CODES

TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE
ABBOT	101	CARIBOU	177	FARMINGTON	253	LAKE VIEW PLT.	326
ACTON	102	CARMEL	178	FAYETTE	254	LAKEVILLE	327
ADDISON	103	CARRABASSETT VAL	596	FORT FAIRFIELD	255	LAMOINE	328
ALBION	104	CARROLL PLT.	179	FORT KENT	256	LEBANON	329
ALEXANDER	105	CARTHAGE	180	FRANKFORT	257	LEE	330
ALFRED	106	CARY PLT.	181	FRANKLIN	258	LEEDS	331
ALLAGASH	107	CASCO	182	FREEDOM	259	LEVANT	332
ALNA	108	CASTINE	183	FREEPORT	260	LEWISTON	333
ALTON	109	CASTLE HILL	184	FRENCHBORO	347	LIBERTY	334
AMHERST	110	CASWELL	185	FRENCHVILLE	261	LIMERICK	335
AMITY	111	CENTERVILLE	186	FRIENDSHIP	262	LIMESTONE	336
ANDOVER	112	CHAPMAN	187	FRYEBURG	263	LIMINGTON	337
ANSON	113	CHARLESTON	188	GARDINER	264	LINCOLN	338
APPLETON	114	CHARLOTTE	189	GARFIELD PLT.	265	LINCOLN PLT.	339
ARROWSIC	115	CHELSEA	190	GARLAND	266	LINCOLNVILLE	340
ARUNDEL	116	CHERRYFIELD	191	GEORGETOWN	267	LINNEUS	341
ASHLAND	117	CHESTER	192	GILEAD	268	LISBON	342
ATHENS	118	CHESTERVILLE	193	GLENBURN	269	LITCHFIELD	343
ATKINSON	119	CHINA	194	GLENWOOD PLT.	270	LITTLETON	344
AUBURN	120	CLIFTON	195	GORHAM	271	LIVERMORE	345
AUGUSTA	121	CLINTON	196	GOULDSBORO	272	LIVERMORE FALLS	346
AURORA	122	CODYVILLE PLT.	197	GR LAKE STR PLT.	275	LONG ISLAND	455
AVON	123	COLUMBIA	198	GRAND ISLE	274	LOVELL	348
BAILEYVILLE	124	COLUMBIA FALLS	199	GRAY	276	LOWELL	349
BALDWIN	125	COOPER	200	GREAT POND	417	LUBEC	350
BANCROFT	126	COPLIN PLT.	201	GREENBUSH	277	LUDLOW	351
BANGOR	127	CORINNA	202	GREENE	278	LYMAN	352
BAR HARBOR	128	CORINTH	203	GREENVILLE	280	MACHIAS	353
BARING PLT.	593	CORNISH	204	GREENWOOD	281	MACHIASPORT	354
BATH	130	CORNVILLE	205	GUILFORD	282	MACWAHOC PLT.	355
BEALS	131	CRANBERRY ISLES	206	HALLOWELL	283	MADAWASKA	356
BEAVER COVE	597	CRAWFORD	207	HAMLIN	284	MADISON	357
BEDDINGTON	132	CRYSTAL	208	HAMMOND	285	MADRID	358
BELFAST	133	CUMBERLAND	209	HAMPDEN	286	MAGALLOWAY PLT.	359
BELGRADE	134	CUSHING	210	HANCOCK	287	MANCHESTER	360
BELMONT	135	CUTLER	211	HANOVER	288	MAPLETON	361
BENTON	137	CYR PLT.	212	HARMONY	289	MARIAVILLE	362
BERWICK	138	DALLAS PLT.	213	HARPSWELL	290	MARS HILL	364
BETHEL	139	DAMARISCOTTA	214	HARRINGTON	291	MARSHFIELD	363
BIDDEFORD	140	DANFORTH	215	HARRISON	292	MASARDIS	365
BINGHAM	141	DAYTON	216	HARTFORD	293	MATINICUS ISLE PL	366
BLAINE	142	DEBLOIS	217	HARTLAND	294	MATTAWAMKEAG	367
BLUE HILL	144	DEDHAM	218	HAYNESVILLE	295	MAXFIELD	368
BOOTHBAY	145	DEER ISLE	219	HEBRON	296	MECHANIC FALLS	369
BOOTHBAY HARBOR	146	DENMARK	220	HERMON	297	MEDDYBEMPS	370
BOWDOIN	147	DENNISTOWN PLT.	221	HERSEY	298	MEDFORD	595
BOWDOINHAM	148	DENNYVILLE	222	HIGHLAND PLT.	299	MEDWAY	371
BOWERBANK	149	DETROIT	223	HIRAM	300	MERCER	372
BRADFORD	150	DEXTER	224	HODGDON	301	MERRILL	373
BRADLEY	151	DIXFIELD	225	HOLDEN	302	MEXICO	374
BREMEN	152	DIXMONT	226	HOLLIS	303	MILBRIDGE	375
BREWER	153	DOVER FOXCROFT	227	HOPE	304	MILFORD	376
BRIDGEWATER	154	DRESDEN	228	HOULTON	305	MILLINOCKET	377
BRIDGTON	155	DREW PLT.	229	HOWLAND	306	MILO	378
BRIGHTON PLT.	156	DURHAM	230	HUDSON	307	MINOT	379
BRISTOL	157	DYER BROOK	231	INDIAN ISLAND		MONHEGAN PLT	380
BROOKLIN	158	EAGLE LAKE	233	PENOBSCOT NATION	891	MONMOUTH	381
BROOKS	159	EAST MACHIAS	235	INDUSTRY	308	MONROE	382
BROOKSVILLE	160	EAST MILLINOCKET	236	ISLAND FALLS	309	MONSON	383
BROWNFIELD	161	EASTBROOK	234	ISLE AU HAUT	310	MONTICELLO	384
BROWNVILLE	162	EASTON	237	ISLESBORO	311	MONTVILLE	385
BRUNSWICK	163	EASTPORT	238	JACKMAN	312	MOOSE RIVER	386
BUCKFIELD	164	EDDINGTON	239	JACKSON	313	MORO PLT.	387
BUCKSPORT	165	EDGEComb	240	JAY	314	MORRILL	388
BURLINGTON	166	EDINBURG	241	JEFFERSON	315	MOSCOW	389
BURNHAM	167	ELIOT	242	JONESBORO	316	MOUNT CHASE	390
BUXTON	168	ELLSWORTH	244	JONESPORT	317	MOUNT DESERT	391
BYRON	169	EMBDEN	245	KENDUSKEAG	318	MOUNT VERNON	392
CALAIS	170	ENFIELD	246	KENNEBUNK	319	NAPLES	393
CAMBRIDGE	171	ETNA	247	KENNEBUNKPORT	320	NASHVILLE PLT.	394
CAMDEN	172	EUSTIS	248	KINGFIELD	321	NEW CANADA	396
CANAAN	173	EXETER	249	KINGSBURY PLT.	322	NEW GLOUCESTER	399
CANTON	174	FAIRFIELD	250	KITTERY	323	NEW LIMERICK	400
CAPE ELIZABETH	175	FALMOUTH	251	KNOX	324	NEW PORTLAND	402
CARATUNK	176	FARMINGDALE	252	LAGRANGE	325	NEW SHARON	404



TABLE OF MUNICIPAL CODES

TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE
NEW SWEDEN	405	PLYMOUTH	449	SOUTH PORTLAND	503	WATERBORO	554
NEW VINEYARD	406	POLAND	450	SOUTH THOMASTON	504	WATERFORD	555
NEWBURGH	395	PORTAGE LAKE	451	SOUTHPORT	502	WATERVILLE	556
NEWCASTLE	397	PORTER	452	SOUTHWEST HARBOR	505	WAYNE	557
NEWFIELD	398	PORTLAND	453	SPRINGFIELD	506	WEBSTER PLT.	559
NEWPORT	401	POWNAI	454	STACYVILLE	507	WELD	560
NEWRY	403	PRESQUE ISLE	456	STANDISH	508	WELLINGTON	561
NOBLEBORO	407	PRINCETON	457	STARKS	509	WELLS	562
NORRIDGEWOCK	408	PROSPECT	458	STETSON	510	WESLEY	563
NORTH BERWICK	409	RANDOLPH	459	STEUBEN	511	WEST BATH	564
NORTH HAVEN	411	RANGELEY	460	STOCKHOLM	512	WEST FORKS	567
NORTH YARMOUTH	413	RANGELEY PLT.	461	STOCKTON SPRINGS	513	WEST GARDINER	568
NORTHFIELD	410	RAYMOND	462	STONEHAM	514	WEST PARIS	571
NORTHPORT	412	READFIELD	463	STONINGTON	515	WESTBROOK	565
NORWAY	414	REED PLT.	464	STOW	516	WESTFIELD	566
OAKFIELD	418	RICHMOND	465	STRONG	517	WESTMANLAND	569
OAKLAND	419	RIPLEY	466	SULLIVAN	518	WESTON	570
OGUNQUIT	598	ROBBINSON	467	SUMNER	519	WESTPORT	572
OLD ORCHARD BCH.	420	ROCKLAND	468	SURRY	520	WHITEFIELD	573
OLD TOWN	421	ROCKPORT	469	SWANS ISLAND	521	WHITING	574
ORIENT	422	ROME	470	SWANVILLE	522	WHITNEYVILLE	575
ORLAND	423	ROQUE BLUFFS	471	SWEDEN	523	WILLIMANTIC	576
ORONO	424	ROXBURY	472	TALMADGE	524	WILTON	577
ORRINGTON	425	RUMFORD	473	TEMPLE	525	WINDHAM	578
OSBORN	426	SABATTUS	558	THE FORKS PLT.	526	WINDSOR	579
OTIS	427	SACO	474	THOMASTON	527	WINN	580
OTISFIELD	428	SAINT AGATHA	475	THORNDIKE	594	WINSLOW	581
OWLS HEAD	429	SAINT ALBANS	476	TOPSFIELD	528	WINTER HARBOR	582
OXBOW PLT.	430	SAINT FRANCIS	477	TOPSHAM	529	WINTERPORT	583
OXFORD	431	SAINT GEORGE	478	TREMONT	530	WINTERVILLE PLT.	584
PALERMO	432	SAINT JOHN PLT.	479	TRENTON	531	WINTHROP	585
PALMYRA	433	SANDY RIVER PLT.	480	TROY	532	WISCASSET	586
PARIS	434	SANFORD	481	TURNER	533	WOODLAND	587
PARKMAN	435	SANGERVILLE	482	UNION	534	WOODSTOCK	588
PARSONSFIELD	436	SCARBOROUGH	483	UNITY	535	WOODVILLE	589
PASSADUMKEAG	437	SEARSMONT	484	UPTON	536	WOOLWICH	590
PATTEN	438	SEARSPORT	485	VAN BUREN	537	YARMOUTH	591
PEMBROKE	439	SEBAGO	486	VANCEBORO	538	YORK	592
PENOBSCOT	440	SEBEC	487	VASSALBORO	539	UNORGANIZED TERRITORIES	
PERHAM	441	SEBOEIS PLT.	488	VEAZIE	540	AROOSTOOK	803
PERRY	442	SEDGWICK	489	VERONA	541	FRANKLIN	807
PERU	443	SHAPLEIGH	490	VIENNA	542	HANCOCK	809
PETER DANA POINT		SHERMAN	491	VINALHAVEN	543	KENNEBEC	811
PASSAMAQUODDY		SHIRLEY	492	WADE	544	KNOX	813
NATION	892	SIDNEY	493	WAITE	545	LINCOLN	815
PHILLIPS	444	SKOWHEGAN	494	WALDO	546	OXFORD	817
PHIPPSBURG	445	SMITHFIELD	495	WALDOBORO	547	PENOBSCOT	819
PITTSFIELD	446	SMYRNA	496	WALES	548	PISCATAQUIS	821
PITTSTON	447	SOLOON	497	WALLAGRASS	549	SOMERSET	825
PLEASANT POINT		SOMERVILLE	498	WALTHAM	550	WALDO	827
PASSAMAQUODDY		SORRENTO	499	WARREN	551	WASHINGTON	829
NATION	893	SOUTH BERWICK	500	WASHBURN	552		
PLEASANT RDGE PLT	448	SOUTH BRISTOL	501	WASHINGTON	553		