



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Maine (ME) Summary Calendar
General Information	General Information
Lien Date:	April 1
Assessment Notice Date:	Varies by municipality, typically mailed out at the time of the Commitment Date.
Valuation Methodology:	Standard of valuation is just value.
State websites:	http://www.state.me.us/revenue/propertytax/ http://www.maine.gov/legis/
How often is the reassessment:	Once in ten years. A municipality may be required to have a revaluation performed sooner if its assessment ratio falls below the 70% minimum ratio. Ratio can not be greater than 110% of its just value.
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%
Real Estate Rendition Due:	N/A
Omitted Real Property:	Three year time period
Construction Work in Progress Taxable:	Varies by jurisdiction
Assessment Phase-In Provisions:	
Pollution Control Taxable:	Exempt, certification required
air	Exempt if certified by Commissioner of Environmental Protection
water	Exempt if, at minimum, equipment has capacity to handle 4,000 gallons of water/day and is certified by the Commissioner of Environmental Protections.
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	100%
Personal Property Rendition Due:	Varies by jurisdiction
Extension allowed (length and how file):	Varies by jurisdiction
File Rendition With:	Jurisdiction
Inventory Taxable:	Exempt
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
Freeport Exemption:	Exemption for in-transit property that is moving through the estate in interstate commerce.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	No
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	Yes, only unlicensed trailers



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Unlicensed Motor Vehicles Reported on Rendition:	Yes, only unlicensed trailers
Leased Equipment Taxable:	Yes, generally to the lessee
Software Taxable:	Yes
Abatements/Exemptions:	Certain business equipment may be eligible for exemption or reimbursement of taxes under the Business Equipment Tax Exemption (BETE) or Business Equipment Tax Reimbursement (BETR) programs.
Intangible Property Taxable:	No
Omitted Personal Property:	Three year time period
Construction Work in Progress Taxable:	Varies by jurisdiction
Pollution Control Taxable:	Exempt, certification required
air	Exempt if certified by Commissioner of Environmental Protection
water	Exempt if, at minimum, equipment has capacity to handle 4,000 gallons of water/day and is certified by the Commissioner of Environmental Protections.
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	
Payment Dates:	Varies by jurisdiction
Discounts	Varies by jurisdiction, discounts, if given, cannot exceed 10%
Payment Options	Varies by jurisdiction
Appeal Information	
Dates Notice of Values typically mailed:	Varies by jurisdiction, typically mailed out at the time of the Commitment Date.
Appeal Deadlines (received or postmarked):	Written appeals must be filed with the board of assessment review (or to the county commissioners if no board is adopted) within 60 days after the notice of the decision from which the appeal is taken or after the application is denied.