

Setup for Providing A Personal Property List Via Electronic File

When providing an electronic file with personal property assets, please use a nine-column format as follows:

- **Column 1 = “BETR”**
 - Mark each item requesting business equipment tax reimbursement from the State of Maine with an asterisk *. If BETR is not being sought for asset, then leave blank.
- **Column 2 = “Code”**
 - Please assign each a code using the following list:

1	Furniture, Fixtures, & Art
2	Machinery & Equipment
3	Computers & Computer Equipment
4	Leasehold Improvements
5	Industrial Machinery & Equipment
6	Shipping/Equipment Trailers & Storage Containers
7	Other
8	Cable Transmission Line
9	Slot/Gaming Machine

- **Column 3 = “Quantity”**
 - Indicate number of asset units, or if cost column represents total cost of combined asset units, list asset units as “1.”
- **Column 4 = “Description”**
 - Provide a description of each asset. Please merge asset number and description if retention of asset number is necessary.
- **Column 5 = “Month”**
 - Provide the month the asset was purchased in numeric format (example: for “January” use “1”).
- **Column 6 = “Year”**
 - Provide the year the asset was purchased.
- **Column 7 = “SRO”**
 - This column designates the asset cost as “S” for sound cost (asset value will not depreciate), “R” for replacement cost (will depreciate but uses current year as year purchased), and “O” for original cost (will depreciate based on year of purchase).

- **Column 8 = “Cost”**
 - List asset cost.
- **Column 9 = “BETE”**
 - This entry will be the year you are requesting the business equipment tax exemption. For example, if requesting BETE exemption for an asset as of April 1, 2026, the row entry should read “2026”. If you are not requesting BETE exemption for an asset, leave row cell blank.

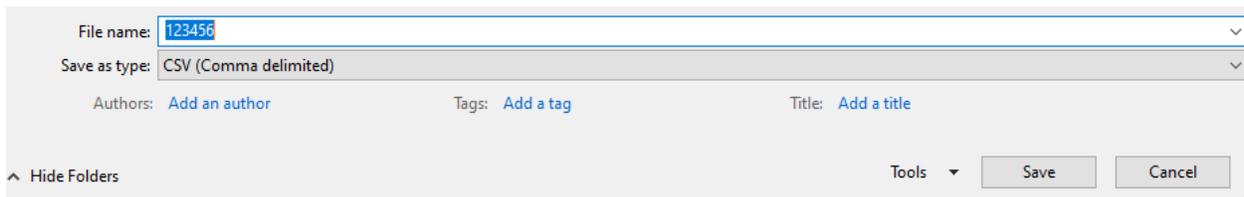
The file should resemble the following:

	A	B	C	D	E	F	G	H	I	J
1	BETR	Code	Quantity	Description	Month	Year	SRO	Cost	BETE	
2		3	1	Computer Monitor	4	2021	O	175	2022	
3		2	1	Mixer	7	2015	O	600	2022	
4		1	1	Wooden Table	12	2020	O	315	2022	
5	*	2	1	Pallet Jack	6	2005	O	200		
6	*	1	1	Sofa	9	2006	O	1500		
7	*	2	1	Oven	11	2006	O	2000		
8										
9										

Saving and Submitting Electronic Asset File

Files should be saved and submitted as a CSV (comma delimited) file type. **Please note: a CSV file requires the workbook to contain NO commas.*

- In Excel: “File” → “Save As” → Select File Location → Rename “File Name” to include personal property account number → Select “Save As Type” dropdown list and select “CSV (comma delimited)” → Save File. (See Below)



- Please email all files to declarations@bangormaine.gov with a subject line of “Personal Property Electronic Transfer April 1, 2026. A return email will verify receipt.

**For more information on BETR and BETE please visit: [Business Equipment Tax Programs | Maine Revenue Services](#)*