

IX. Heavy Equipment

As mentioned throughout this manual, properly identifying the vehicle is of the utmost importance regardless of the type of vehicle you are dealing with. It is especially important when determining the base price of heavy construction equipment in order to collect excise tax.

In many cases such equipment is subject to personal property tax, and your tax assessor will deal with the valuation issues. However, some contractors find it to their benefit to pay excise tax instead of personal property tax, therefore it's important to know what type of equipment you have for excise tax purposes.

Most tax collectors will need to consult with Maine Revenue Services Property Tax Division to determine the correct MSRP on heavy equipment. In order to make sure that both are talking about the same piece of machinery, we offer this section of pictures and descriptions. It might help to have the taxpayer identify exactly what it is they own by using the illustrations.



Crawler Tractor with Dozer Blade (model John Deere 450H)



Crawler Tractor with Backhoe (model Bobcat 328)



Crawler Loader with Multipurpose Bucket (model John Deere 655 C-T)

All three of the above units are basically the same but perform different functions. The **Crawler Tractor** has a scraper blade on the front for spreading dirt. The second unit has a **Backhoe**. It also has a scraper blade on the front, but the backhoe bucket is attached as

well. The third unit is the same as the previous two in that it is propelled by tracks, but is equipped with a loading bucket. This is used for loading dirt onto dump trucks.



Bulldozer – Though this bulldozer resembles the crawler tractor on the previous page it is much different in size and purpose. This type of unit is used in heavy duty construction projects as it is much more powerful than the smaller crawler tractors. This dozer is equipped with a straight scraper blade or it could have a loader bucket as pictured on the crawler tractor on the previous page.

Loader -- The unit to the left is called a loader or a front-end loader. It is also referred to as a “wheel loader” or a “rubber tired loader” because it operates on tires instead of a track.



Backhoe Loader – Some units are both loaders and backhoes, which can get quite confusing. The item pictured to the right is called that because it has a loader bucket in the front and a backhoe bucket in the rear. It is also a wheel tractor or a rubber tire tractor. It also has an enclosed cab which can be equipped with a radio and air conditioning.

Landscape Loader – This type of tractor has become quite popular with contractors because of its size and maneuverability. Also know by its brand name (Bobcat), the cab is not completely enclosed. Except for the cab and backhoe, both units are quite similar.





General Purpose Tractor – This type of unit is generally referred to as a Farm Tractor. It is quite versatile and is capable of adapting to various types of farm equipment such as combines, balers, harrows and mowers. On most farms a tractor is a must.

Excavator – These are the big tonka-toys! This excavator to the left is commonly referred to as a rubber tired hydraulic excavator or backhoe. Remember that most excavation equipment will either have a front loader bucket or a backhoe that digs from the rear. Consequently they are either loaders or backhoes.



Excavator – Tracked – This vehicle is basically the same as the one above, except that it is mounted on tracks instead of wheels. It's also a hydraulic controlled unit. The biggest difference between the two is that the wheeled one can be driven on the highway to a construction site, while the track unit must be hauled on a trailer.

Motor Grader – This large vehicle is common on large construction projects and in towns with dirt roads. It's used for scraping the surface of a road to a smooth grade to prepare for final paving. Many towns and cities utilize graders in the winter for snow removal.





Scraper – This is a fairly uncommon construction vehicle that is used on large highway projects. It scrapes earth from beneath and transports it without the use of a dump truck to another area of the construction project. The one pictured to the left can transport 11 cubic yards at a time.

Skidder – This unit is used almost exclusively in the woods in the forest products industry. It is designed to clear paths for logging roads (thus the scraper on the front) and to pull large logs along those roads to prepare for loading onto trucks.



Power Screen – Though rarely seen on the road and generally assessed through personal property tax, a power screen conceivably could pay excise tax. These units are used in gravel pits and screen different size gravel into usable piles.

Tub Grinder – These units are also generally found in gravel pits and assessed as personal property. They take stumps and other debris and grind them into mulch material. Such vehicles are extremely expensive and would garner a significant amount of excise tax.



Most Maine communities do not subscribe to manuals for heavy equipment as transactions for such equipment are rare. When you need a list price for this type of vehicle, Maine Revenue Services should be consulted (287-2012). Make sure you can properly identify the type of vehicle, the make and the model number prior to calling. The excise tax division can take a couple of days to determine the price, so prepare your contractors for a delay in excising heavy equipment.