INSTRUCTIONS. To apply for an abatement (or refund if excise has been paid), complete this form and provide the specified documentation.

Abatement applications must be received by the assessors within three years after the excise was due, or one year after the excise was paid, whichever is later. To preserve your right to appeal, you must file on time. By law, assessors may only act on late applications in limited circumstances where the excise is still unpaid and their decision in those cases is final.

Filing an application does not stay the collection of your excise bill. To avoid interest, charges, a penalty of $20.00, or 20% of the excise, whichever is greater, and collection action, including loss of mooring or docking privileges, you must pay the bill in full within 60 days of its issue date. You will receive a refund if an abatement is granted.

NOTE. You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the boat, or (2) change the registration or location of the boat to another Massachusetts city or town, during the fiscal year.

Return this completed form to:
Board of Assessors • • of • •
• • MA
Board of Assessors at ( )

-------- Do not write below this line --------
Year Bill # Valuation

Excise

Abatement

Adjusted Excise

Cert. # Date: / /

Assessor 

Assessor 

Form Approved by Commissioner of Revenue
(STF 126-BE)(12/2004)