BOAT EXCISE ABATEMENT APPLICATION
General Laws Chapter 60B

RETURN APPLICATION FORM AND DOCUMENTATION TO: Board of Assessors ____________

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.

BILL INFORMATION:
Fiscal Year ________ Tax Date ________ / ________ Issue Date ________ / ________ / ________ Bill Number ________
Registration/Documentation No. ____________________ Boat Name ____________________ Model Year ________ Length ________
Name (as shown on bill) ____________________
Address (as shown on bill) ____________________ City/Town __________ State __________ Zip __________
Mailing Address (if different) ____________________ City/Town __________ State __________ Zip __________

REASON YOU ARE APPLYING FOR AN ABATEMENT:

☐ Boat sold or traded
☐ Boat total loss
☐ Boat repossessed
☐ Boat junked
☐ Boat stolen
☐ Boat mooring/registration/location changed from billing city/town
☐ Moved out of state
☐ Exemption
☐ Other

Check where applicable You must provide this documentation

Bill of sale
Insurance settlement letter
Notice from lienholder
Receipt from junk yard
Police report
Date of move: ________ / ________ / ________
Proof of new mooring place for summer of fiscal year of bill, or proof placed location or registered changed before July 1 of tax year of bill

NOTE: You are not entitled to an abatement if you registered or moved the boat elsewhere within Massachusetts during the fiscal year of the excise tax.

☐ Other
Type: __________________________________________ Documentation establishing qualifications
Explain: __________________________________________ Relevant documentation

Subscribed under the penalties of perjury
Signature: ____________________ Date: ____________________
Telephone: ____________________

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