

BOAT EXCISE ABATEMENT APPLICATION

General Laws Chapter 60B

RETURN APPLICATION FORM AND DOCUMENTATION TO: Board of Assessors NAHANT

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 Assessed \$ _____
 Abatement Allowed \$ _____
 Adjusted Excise \$ _____

Cert. # _____ Date: ____/____/____

Assessor _____

Assessor _____

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

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:

Check where applicable

You must provide this documentation

Boat sold or traded

Bill of sale

Boat total loss

Insurance settlement letter

Boat repossessed

Notice from lienholder

Boat junked

Receipt from junk yard

Boat stolen

Police report

Boat mooring/registration/location changed from billing city/town

Date of move: ____/____/____

Proof of new mooring place for summer of fiscal year of bill, or proof place boat located 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.

Moved out of state

Date of move: ____/____/____

If registered, registration from new state or country and proof of cancellation or expiration of MA registration

Exemption

Type: _____ Documentation establishing qualifications

Other

Explain: _____ Relevant documentation

Subscribed under the penalties of perjury

Signature: _____ Date: _____

Telephone: _____