APPLICATION FOR ABATEMENT OF EXCISE ON BOATS, SHIPS OR VESSELS

Must be filed with Assessors not later than December 31 of the succeeding year. Abatement may be granted if the boat is transferred by sale or otherwise, removed to another state and registered in such other state, or the registration is surrendered or not renewed in Massachusetts.

TO THE BOARD OF ASSESSORS: __________________________________________
NAME OF PERSON ASSESSED: _______________________________________ TEL.NO. ________
ADDRESS: _______________________________________________________________________________________

PLACE BOAT IS HABITUALLY MOORED OR DOCKED OR PRINCIPALLY SITUATED

REGISTRATION OR DOCUMENT NO. ______________ DATE THEREOF ______________
The above named person assessed hereby makes application under General Laws, Chapter 60B, Section 2, for an abatement of a F.Y. _____ boat excise for the reasons hereinafter set forth.

(A) Date of transfer by sale or otherwise __________________________________________________________
Name and address of transferee ________________________________________________________________
Sales Price, where applicable _________________________________________________________________

(B) Removal to another state with proof of registration therein and surrender of Massachusetts registration or non renewal of said registration.
Date of out-state registration _________________________________________________________________
Name of such other state _________________________________________________________________
Date of surrender of Massachusetts Registration ________________________________________________
Date of termination of Massachusetts Registration ________________________________________________

(C) Overvaluation - Have you filed statutory return? Yes ________ No __________
(1) If you have so filed, give the date of filing _________________________________________________
(2) If you have not so filed, set forth fully in detail reasons for failure to file. Please attach a completed return –2BE-1.

(D) Exemptions (Check where applicable) under G.L., Ch. 60B, Sec. 3
1) Ships & vessels under G.L., Ch. 59, Sec.8
2) Ships & vessels under G.L., Ch. 59, Sec.67
3) Boats, fishing gear and nets to a total value of $10,000 used by an owner engaged exclusively in commercial fishing.
4) Vessels with a value of $1,000 or less
5) Other – specify in detail ________________________________________________________________
Reasons for application: ____________________________________________________________________

THIS FORM APPROVED BY COMMISSIONER OF REVENUE
THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR BOAT EXCISE. IT SHOULD BE PAID AS ASSESSED. REFUND WILL FOLLOW IF ABATEMENT IS ALLOWED.

Do not write below this line.

Notice for hearing held with

Original Excise: $________ Valuation $________ Ward _______ Page _______ Line _______ Unit______

Abatement Allowed: $________ days assessed _______ Reason

Adjusted Excise: $________

________________________________ Board of Assessors

________________________________

Date ____________, _______ of ________________

APPLICANT: PLEASE PRINT

LAST NAME              FIRST NAME              INITIAL

ADDRESS

NAME OF CITY OR TOWN

DO NOT WRITE BELOW THIS LINE

THE COMMONWEALTH OF MASSACHUSETTS

EXCISE ON BOATS, SHIPS OR VESSELS