State Tax Form 126-BE
Revised 12/2004

The Commonwealth of Massachusetts

_____
Name of City or Town

| Assessors' Use only |
| --- |
| Date Received |
| Application No. |

# BOAT EXCISE ABATEMENT APPLICATION

**General Laws Chapter 60B**

**Return to: Board of Assessors**
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.

**INSTRUCTIONS:** Complete **BOTH** sides of application. Please print or type.

## A. TAXPAYER INFORMATION.

| Name(s) (as shown on bill) | | | Telephone No. ( ) | |
| --- | --- | --- | --- | --- |
| Address (as shown on bill) | No. | Street | City/Town | Zip Code |
| Mailing address (if different) | No. | Street | City/Town | Zip Code |

## B. BILL INFORMATION. Complete using information as it appears on tax bill.

| | |
| --- | --- |
| Fiscal year | Registration/documentation number |
| Issue date | Name of boat |
| Bill number | Model year |
| | Length of boat |

## C. SIGNATURE.

| Subscribed under the penalties of perjury | |
| --- | --- |
| Signature of applicant | Date |

**YOU MUST ALSO COMPLETE SECTION D ON REVERSE SIDE**

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Fiscal year _____
Bill number _____

Assessed excise $ _____
Abatement $ _____
Adjusted excise $ _____

Certificate number _____

Board of Assessors
_____
_____
_____
Date

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR EXCISE.
TO AVOID INTEREST, CHARGES, PENALTY AND COLLECTION ACTION, YOU MUST PAY EXCISE AS BILLED BY THE DUE DATE.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

**D. REASON(S) ABATEMENT SOUGHT.** Check reason(s) you are applying and provide the specified 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: _____/_____/_____<br>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<br>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. |
| ❑ Owner moved from Massachusetts | Date of move: _____/_____/_____<br>If a registered boat, registration from new state or country **and** proof of cancellation or expiration of MA registration |
| ❑ Boat exempt | Type _____ Documentation establishing qualifications |
| ❑ Other | Explain _____ Relevant documentation |

## INFORMATION ABOUT YOUR BOAT EXCISE

**BOAT EXCISE**: You must pay an excise tax for a boat you own on July 1 and moor or locate in Massachusetts. The excise is assessed for the fiscal year that begins on that date. Bills are issued by the city or town where you moor or dock the boat for the summer season, or where the boat is registered or principally located if it is not moored or docked for the summer. The excise valuation is determined by the length and age of the boat under a schedule established by General Laws Chapter 60B §2(c).

**RETURNS.** You must file a return by August 1 with the assessors of the city or town where the boat is moored or docked for the summer season, or registered or principally located if it is not moored or docked for the summer. Your abatement rights may be lost, or the amount of abatement limited, if you do not timely file a return.

**ABATEMENTS.** You may be entitled to an abatement (or a refund if the excise has been paid) if the boat is valued at more than the valuation listed in the statutory schedule for the length and age of the boat. Abatements may also be granted if you do any of the following during the same fiscal year: (1) transfer ownership of the boat, or (2) move out of Massachusetts, and if required to register the boat, register it there and cancel or not renew the Massachusetts registration. You are **not** entitled to an abatement if you (1) cancel your registration and retain ownership of the boat, or (2) change the location or registration of the boat to another Massachusetts city or town during the same fiscal year. Abatements are pro-rated by the number of months in the fiscal year after the month the last eligibility requirement takes place.

**DEADLINE.** Your abatement application must be **received** by the board of 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 an abatement and 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.

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

**DISPOSITION.** The assessors have 3 months from the application filing date to act unless you agree in writing to their request to extend the action period for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing if an abatement has been granted or denied.

**CONTACT THE ASSESSORS' OFFICE IF YOU HAVE ANY QUESTIONS ABOUT YOUR EXCISE BILL OR ABATEMENT RIGHTS**