

BOAT EXCISE ABATEMENT APPLICATION

General Laws Chapter 60B

RETURN APPLICATION FORM AND DOCUMENTATION TO: Board of Assessors _____ TOWN OF SALISBURY _____

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

- | | |
|--|--|
| <input type="checkbox"/> Boat sold or traded | Bill of sale |
| <input type="checkbox"/> Boat total loss | Insurance settlement letter |
| <input type="checkbox"/> Boat repossessed | Notice from lienholder |
| <input type="checkbox"/> Boat junked | Receipt from junk yard |
| <input type="checkbox"/> Boat stolen | Police report |
| <input type="checkbox"/> Boat mooring/registration/location changed from billing city/town | Date of move: ____/____/____
Proof of new mooring place for summer of fiscal year of bill, <u>or</u> 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: _____