

**SOUTHAMPTON**  
Name of City or Town

Date Received \_\_\_\_\_

Application No. \_\_\_\_\_

**BOAT EXCISE ABATEMENT APPLICATION**  
**CALENDAR YEAR \_\_\_\_\_**  
General Laws Chapter 60B

**Return to: Southampton Board of Assessors**  
Must be filed with assessors within three years  
after the excise is due, or one year after the  
excise is 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 _____	Assessed Excise \$ _____	<b>BOARD OF ASSESSORS</b>
Bill Number _____	Abatement \$ _____	
Valuation _____	Adjusted Excise \$ _____	
Months Assessed _____	Certificate Number _____	
		Date _____

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

**D. REASON(S) ABATEMENT SOUGHT.** Check reason(s) you are applying and provide the specified 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 lien holder  |
| <input type="checkbox"/> Boat junked   | Receipt from junk yard   |
| <input type="checkbox"/> Boat stolen   | Police report  |
| <input type="checkbox"/> Boat mooring / registration / location<br>Changed from <u>billing city / town</u> | Date of move: _____ / _____ / _____<br>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. |
|  | <b>NOTE:</b> 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.                                   |
| <input type="checkbox"/> Owner moved from Massachusetts  | Date of move: _____ / _____ / _____<br>If a registered boat, registration from new state or country <u>and</u> proof of cancellation or expiration of MA registration                            |
| <input type="checkbox"/> Boat exempt   | Type: _____ Documentation establishing qualifications  |
| <input type="checkbox"/> Other   | Explain: _____ Relevant documentation  |

**INFORMATION ABOUT YOUR MOTOR VEHICLE EXCISE**

**BOAT EXCISE:** You must pay an excise tax for a boat you own on July 1 and moored or located 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 the board of assessors within three (3) years after the excise was due, or one (1) 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.**



Commonwealth of Massachusetts

# Massachusetts Environmental Police

Headquarters  
251 Causeway St., Suite 101, Boston, MA 02114-2153

Phone: (617) 626-1650  
Fax: (617) 626-1630

## Motorboat, Snowmobile/OHV Status Change Form

Boat Registration #: MS

Boat Title #:

Hull ID #

OHV Registration #:

Snowmobile Registration #:

Description of Vessel/Vehicle: Year:

Manufacturer:

I hereby request the following changes be processed for the above listed vessel/vehicle

My vessel/Vehicle was sold, traded or gifted

My boat has been federally documented with the Coast Guard.  
Note: Massachusetts title must be returned upon request.

My vessel/vehicle has been destroyed and is no longer useable

Change of Address. My new address is:

My vessel/vehicle has permanently moved to another state. It is now registered/titled in:  
State:

Address:

City

State

Zip

My boat is no longer moored or stored in the City/Town of  
My new mooring/storage City/Town is:

I (we) declare to the best of my (our) knowledge and belief, that all matters stated herein are true and correct under the pains and penalties of perjury.

Owner Name

Co-owner Name

Address

Address

Owner Signature/Date

Co-owner Signature/Date

For Official Use

FTN#	Date	Entered by:
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## Instructions for Completing the Motorboat, Snowmobile/OHV Status Change Form

- Enter vehicle/vessel registration information.
- Provided vehicle/vessel description information.
- Select one of the five status change options.
- Enter Owner/Co-Owner name and address.
- Owner/Co-Owner signature.
- **Fax to the nearest Environmental Police Registration/Titling office listed below:**
  - North Shore and Boston area please fax to 617-626-1630
  - South Shore area please fax to 508-679-0066
  - Cape and the Islands please fax to 508-771-2334
  - Central Mass area please fax to 508-752-6132
  - Western Mass area please fax to 413-733-2154
- **If a fax is not available, please mail to the nearest Registration/Titling office listed below:**
  - **North Shore and Boston mail to:**  
Boat, Recreation Vehicle & Snowmobile Registration Bureau  
251 Causeway Street, Suite 101  
Boston, MA 02114
  - **South Shore area mail to:**  
Boat, Recreation Vehicle & Snowmobile Registration Bureau  
218 South Main Street - 3rd Floor  
Fall River, MA 02721
  - **Cape and the Islands mail to:**  
Boat, Recreation Vehicle & Snowmobile Registration Bureau  
60 Perseverance Way  
Hyannis, MA 02601
  - **Central Mass area mail to:**  
Boat, Recreation Vehicle & Snowmobile Registration Bureau  
67 Millbrook Street  
Suite 350, 3rd Floor  
Worcester, MA 01606
  - **Western Mass area mail to:**  
Boat, Recreation Vehicle & Snowmobile Registration Bureau  
STCC Technology Park  
1 Federal Street, Bldg. 101  
Springfield, MA 01105