

Property Tax Bureau  
Informational Guideline Release (IGR) No. 00-207  
July 2000

**APPLICATIONS FOR AUTHORITY**  
**TO**  
**ABATE MOTOR VEHICLE AND BOAT EXCISES**

**(G.L. Ch. 58 §8)**

This Informational Guideline Release (IGR) explains the policies and procedures governing applications by local assessors to the Commissioner of Revenue for authority to abate motor vehicle and boat excises. It also includes the forms assessors must use when applying for abatement authority.

Topical Index Key:

Abatements and Appeals  
Boat Excise  
Motor Vehicle Excise

Distribution:

Assessors  
Collectors  
Selectmen/Mayors

**APPLICATIONS FOR AUTHORITY**  
**TO**  
**ABATE MOTOR VEHICLE AND BOAT EXCISES**

**(G.L. Ch. 58 §8)**

The Commissioner of Revenue may authorize assessors or other local officials to abate all or part of a local tax, assessment, charge or fee they assess or impose in cases where they no longer have the legal power to abate. G.L. Ch. 58 §8. The Commissioner's abatement authority may also include interest and collection costs that have accrued by law on an outstanding tax, assessment, charge or fee.

This administrative procedure enables local officials to rectify significant errors or inequities in bills for municipal taxes or charges or to clear uncollectible receivables from municipal accounts. Use of the procedure is completely discretionary, however. Local officials assessing taxes or charges are not required to request abatement authority, nor is the Commissioner required to grant it, for particular taxpayers or ratepayers. Codman v. Assessors of Westwood, 309 Mass. 433, 438 (1941). To be entitled to adjustments in their bills, they must apply for abatements within the timeframe set by law. Old Colony Railroad Company v. Assessors of Quincy, 305 Mass 509, 512 (1940).

The Commissioner has broad discretion to grant abatement authority where the tax or charge is unpaid. If paid, however, the Commissioner can grant abatement authority only where the tax or charge resulted from an obvious clerical error and was assessed not more than three years before the year the authority is requested. The Commissioner may establish appropriate policies for determining when the exercise of his discretion will serve the public interest and achieve fairness for the individual taxpayer involved, all taxpayers in that community and the citizens of the Commonwealth.

These guidelines establish the standards that will govern the Commissioner's exercise of his discretion under G.L. Ch. 58 §8 when acting on requests for authority to abate local motor vehicle and boat excises.

## **GUIDELINES:**

### **A. POLICY FOR AUTHORIZING ABATEMENTS**

The Commissioner of Revenue will authorize assessors to abate motor vehicle and boat excises in most cases where they would have been able to do so had the taxpayer timely filed an abatement application. See G.L. Ch. 60A §1; Ch. 60B §§2 and 3. This policy is designed to promote an equitable resolution of taxpayer disputes associated with the motor vehicle and boat excise.

The typical situations for which abatement authority may be requested and authorized for motor vehicle and boat excises are found in the abatement authority policies included in this guideline. (Attached). The policies also state the specific conditions that must be met for the Commissioner to authorize the assessors to abate in each of these situations. In some cases, the taxpayer must have met the conditions within the year the excise was assessed. Other conditions may be met anytime before abatement authority is requested. The assessors may also be required to recommit an erroneously assessed excise as a condition of obtaining abatement authority.

The situations included in these policies are not intended to be exclusive. In some limited circumstances other than those listed, the Commissioner may authorize the assessors to abate a motor vehicle or boat excise for equitable reasons.

### **B. APPLYING FOR ABATEMENT AUTHORITY**

#### **1. Proper Applicant**

The board of assessors must submit all applications for authority to abate a motor vehicle or boat excise. The assessors may designate a board or staff member to sign and submit applications on their behalf.

#### **2. Applications**

##### **a. Format**

Assessors must apply for authority to abate in the format shown in PTB Form 58.8-mve for motor vehicle excises and PTB Form 58.8-bte for boat excises. (Attached). These forms will also be used to notify the assessors of the action taken by the Commissioner on their request for abatement authority.

Assessors may generate application forms electronically, rather than complete copies of the forms. **The first page of computer-generated application forms must be formatted so that the two “DOR USE ONLY” sections are located in the same place and are of at least the same size.** The information required by *Section D Abatement Authority Requested* and *Section E Reason Abatement Authority Requested*, however, may be generated specifically for each application with only those lines that apply to the particular application being printed.

b. Instructions

Completion of the application form is mostly self-explanatory. Assessors should also note the following:

- A separate application form must be completed for each vehicle. If a request for a particular taxpayer involves more than one vehicle, assessors should submit the forms together with a cross-reference in *Section A Taxpayer Information*, e.g., “1 of 2” and “2 of 2.”
- The number codes assigned to each line in *Section E Reason Abatement Authority Requested* correspond with the codes shown for each reason listed in the abatement authorization policies. All information requested by the applicable line must be completed. **For lines 1-10 on Form 58.8-mve and lines 1-9 on Form 58.8-bte, copies of the supporting documentation are not required.** The assessors’ certification in *Section C Authorized Signature* that they have reviewed appropriate documentation is sufficient for most applications. Assessors will be notified if additional information is needed to process a particular application.

c. Submission

Applications for abatement authority must be mailed or faxed to the Property Tax Bureau at the address or number shown on PTB Forms 58.8-mve and 58.8-bte.

3. **DOR Review and Action**

The application form will be used to notify the assessors of the action taken on their request. For reference purposes, each application will be assigned a file number that indicates the calendar year and chronological order of receipt by the Property Tax Bureau. After review of the application for compliance with the abatement authorization policy standards, the action taken will be recorded on the

form. It will be signed by the Deputy Commissioner of the Division of Local Services and returned to the assessors.

If abatement authority is granted, a copy of the signed application will also be mailed to the collector. G.L. Ch. 58 §8.

**C. EXERCISE OF ABATEMENT AUTHORITY**

**1. Time Period**

The assessors must exercise granted abatement authority within 60 days of the action date shown in the returned application. If not exercised within that period, the authorization is void and the assessors must obtain a renewal before they may abate the excises.

**2. Recommittal**

If recommitment of the excise is required as a condition of the abatement authority, the assessors must also notify the assessors of the community where the excise should have been assessed originally within 60 days of the action date shown in the returned application. This notice must include the taxpayer's current address if different from the address to which the bill should have been originally sent.

Assessors receiving notice of an erroneously assessed excise must recommit it as soon as practicable. See Property Tax Bureau Informational Guideline Release 94-202, *Recommitment of Motor Vehicle Excise Bills*.

**3. Recordkeeping**

The excise abatement records should cite G.L. Ch. 58 §8 as the authority under which the abatement is granted. In order to provide a clear audit trail, the record should also reference the Property Tax Bureau file number assigned to the application.

Assessors must retain the returned application, all documentation they used to establish that the required conditions were met and a copy of any required recommitment notice for at least five years after the application action date.

# **MOTOR VEHICLE EXCISE**

**8 of 58**

## **ABATEMENT AUTHORITY POLICY**

**and**

## **APPLICATION FORM**





**TAXPAYER TRANSFERS OWNERSHIP OF VEHICLE BEFORE JANUARY 1 EXCISE ASSESSMENT DATE  
OR  
DURING EXCISE CALENDAR YEAR**

<b>REASON</b>		<b>CONDITIONS</b>	<b>DLS/DOR POLICY</b>
1-5	Title transfers in a <b>prior</b> calendar year due to vehicle being: <ul style="list-style-type: none"> <li>• Sold</li> <li>• Traded</li> <li>• Declared total loss</li> <li>• Repossessed</li> <li>• Junked</li> <li>• Returned under Lemon Law</li> </ul>	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Ownership transfer is documented</li> <li>• Registration is transferred, cancelled or expired</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for any excise year <b>after</b> year title passes
1-5	Title transfers <b>during</b> excise calendar year due to vehicle being: <ul style="list-style-type: none"> <li>• Sold</li> <li>• Traded</li> <li>• Declared total loss</li> <li>• Repossessed</li> <li>• Junked</li> <li>• Returned under Lemon Law</li> </ul>	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Ownership transfer is documented</li> <li>• Registration is transferred or cancelled <b>during</b> excise calendar year</li> <li>• Taxpayer pays (1) excise and accrued interest for period vehicle is owned by and registered to taxpayer and (2) all collection charges</li> </ul>	Will authorize <b>partial</b> abatement of excise and accrued interest prorated from the first day of the month <b>after</b> registration is cancelled or transferred, or title passes, whichever is later, to December 31 of <b>excise</b> year

**VEHICLE IS STOLEN BEFORE JANUARY 1 EXCISE ASSESSMENT DATE  
OR  
DURING EXCISE CALENDAR YEAR**

<b>REASON</b>		<b>CONDITIONS</b>	<b>DLS/DOR POLICY</b>
6	Vehicle is stolen in a <b>prior</b> calendar year	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Theft is reported to police</li> <li>• Registration is cancelled and stolen vehicle/plates reported to Registry of Motor Vehicles (RMV) 30 days or more after theft</li> <li>• Vehicle is not recovered during excise calendar year</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for any excise year <b>after</b> year of theft
6	Vehicle is stolen <b>during</b> excise calendar year	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Theft is reported to police within 48 hours of discovery</li> <li>• Registration is cancelled and stolen vehicle/plates reported to Registry of Motor Vehicles (RMV) 30 days or more after theft, or registration expires during excise calendar year</li> <li>• Vehicle is not recovered during excise calendar year</li> <li>• Taxpayer pays (1) excise and accrued interest for period vehicle is registered to taxpayer and (2) all collection charges</li> </ul>	Will authorize <b>partial</b> abatement of excise and accrued interest prorated from first day of month after registration is cancelled or expires to December 31 of <b>excise</b> year

**TAXPAYER MOVES BEFORE JANUARY 1 EXCISE ASSESSMENT DATE  
OR  
DURING EXCISE CALENDAR YEAR**

<b>REASON</b>		<b>CONDITIONS</b>	<b>DLS/DOR POLICY</b>
7	Taxpayer moves within Massachusetts (MA) in a <b>prior</b> calendar year	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Change of residency is documented</li> <li>• RMV is notified of address/garaging change <b>before</b> assessment date (or within 30 days of move if that deadline is after the assessment date)</li> <li>• Assessors recommit excise to assessors of MA municipality where vehicle is garaged on assessment date and notify them of taxpayer's current address, if different, within 60 days of date DLS/DOR approves 8 of 58 application</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for any excise year <b>after</b> year of move
8	Taxpayer moves out of MA in a <b>prior</b> calendar year	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Change of residency is documented</li> <li>• Registration in new state or country <b>during</b> a prior calendar year is documented</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for any excise year <b>after</b> year of move
8	Taxpayer moves out of MA <b>during</b> excise calendar year	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Change of residency is documented</li> <li>• Registration in new state or country <b>during</b> excise year is documented</li> <li>• Taxpayer pays (1) excise and accrued interest for period vehicle is registered in MA and (2) all collection charges</li> </ul>	Will authorize <b>partial</b> abatement of excise and accrued interest prorated from first day of month after vehicle is registered in other state/country to December 31 of <b>excise</b> year

## TAXPAYER IS EXEMPT FROM EXCISE FOR EXCISE CALENDAR YEAR

(Based on status as of January 1, or the first day of the month the vehicle is registered if registered after January 1)

REASON		CONDITIONS	DLS/DOR POLICY
9	Vehicle is owned by federal, state or local governmental entity	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Ownership is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for excise year entity is exempt
9	Vehicle is owned by charitable or religious organization exempt from personal property taxes under G.L. Ch. 59 §5(3) and (10)	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Status as qualifying organization is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for excise year organization is exempt
9	Vehicle is <i>leased</i> to charitable organization that does not grant degrees or award diplomas	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Status as qualifying charity is established</li> <li>Term of lease includes full calendar year (January 1 to December 31)</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for excise year charity is exempt
9	Vehicle is owned by exempt person <ul style="list-style-type: none"> <li>Former prisoner of war or surviving spouse (local option)</li> <li>Handicapped veteran</li> <li>Handicapped non-veteran</li> <li>Non-domiciliary military personnel</li> <li>Foreign diplomatic and consular officials and employees</li> </ul>	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Status as eligible person is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for excise year person is exempt <i>regardless of person's ownership percentage</i>

## EXCISE IS ERRONEOUS OR UNCOLLECTIBLE

(Reasons **other** than those for which the assessors may abate under G.L. Ch. 60A §7 at collector's request)

REASON		CONDITIONS	DLS/DOR POLICY
10	Vehicle is not owned by taxpayer and registration in taxpayer's name is fraudulent or erroneous	<ul style="list-style-type: none"> <li>Amounts to be abated                             <ul style="list-style-type: none"> <li>are unpaid,</li> <li>are paid and the excise year is the same as the calendar year the 8 of 58 application is received by DLS/DOR, or</li> <li>are paid and the excise year is for one of the three calendar years before the calendar year the 8 of 58 application is received by DLS/DOR</li> </ul> </li> <li>Registration error is documented by RMV</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for <b>any</b> excise year error is made
10	Taxpayer is billed by wrong community due to RMV error	<ul style="list-style-type: none"> <li>Amounts to be abated                             <ul style="list-style-type: none"> <li>are unpaid,</li> <li>are paid and the excise year is the same as the calendar year the 8 of 58 application is received by DLS/DOR, or</li> <li>are paid and the excise year is for one of the three calendar years before the calendar year the 8 of 58 application is received by DLS/DOR</li> </ul> </li> <li>Garaging error is documented by RMV</li> <li>Assessors recommit excise to assessors of MA municipality where vehicle is garaged on assessment date and notify them of taxpayer's current address, if different, within 60 days of date DLS/DOR approves 8 of 58 application</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for <b>any</b> excise year error is made
10	Taxpayer is billed another excise for excise calendar year on same vehicle by billing or other community (erroneous duplicate bill or second bill after re-registration during excise year)	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Taxpayer pays original bill, or first bill if vehicle is re-registered during excise year</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for <b>any</b> excise year error is made or second bill is issued

## EXCISE IS MAILED TO WRONG ADDRESS WITHIN COMMUNITY

REASON	CONDITIONS	DLS/DOR POLICY
Taxpayer is billed at wrong address within community due to error	<ul style="list-style-type: none"><li>Address error is documented by RMV</li></ul>	No abatement authority is required or granted  Collector reissues bill to taxpayer and no interest and charges are owed if excise paid in full within 30 days of reissue



**Send to:**  
Property Tax Bureau  
Division of Local Services  
P.O. Box 9490  
Boston MA 02205-9490  
FAX (617) 626-2330

**REQUEST FOR AUTHORITY  
TO  
ABATE MOTOR VEHICLE EXCISE**  
General Laws Chapter 58 §8

PTB Form 58.8-mve

RETAIN FOR 5 YEARS

DOR USE ONLY
File No.

**APPLICATION FROM BOARD OF ASSESSORS OF \_\_\_\_\_**  
**Application Date \_\_\_\_\_**

**INSTRUCTIONS:** Complete **BOTH** sides of application.

**A. TAXPAYER INFORMATION.**

Name(s) (as shown on bill)			
Address (as shown on bill)			
Zip Code	No.	Street	City/Town
Current address (if different)			
Zip Code	No.	Street	City/Town/State

**B. VEHICLE INFORMATION.** Complete using information as it appears on tax bill.

Plate/registration number	Vehicle year
Date of registration	Model
Vehicle identification number	

**C. AUTHORIZED SIGNATURE.** Must be signed by majority of board of assessors or person authorized by board. Assessors certify that the requested abatement authority complies with DOR guidelines and the conditions required to obtain abatement authority have been established from a review of appropriate documentation.

Name	Title	Date
Name	Title	Date

**YOU MUST ALSO COMPLETE SECTIONS D - F ON REVERSE SIDE**

**DOR USE ONLY**

☐ Approved for total amount requested in Section D

**FOR COMMISSIONER OF REVENUE**

☐ Approved for other amount (explanation attached)

☐ Denied (explanation attached)

Deputy Commissioner  
Division of Local Services

☐ Recommittal required



Date \*

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\* Abatement authority must be exercised and recommittal made within 60 days of this date.

**D. ABATEMENT AUTHORITY REQUESTED.** State amounts as of application date. If the excise is paid, insert “paid” in the “*Excise Unpaid*” column.

<i>Excise Year</i>	<i>Bill Number</i>	<i>Excise Assessed</i>	<i>Excise Unpaid</i>	AMOUNT REQUESTED			
				<i>Excise</i>	<i>Interest</i>	<i>Charges</i>	<i>Total</i>
						<b>TOTAL AMOUNT</b>	

**E. REASON ABATEMENT AUTHORITY REQUESTED.** Check reason(s) assessors are seeking abatement authority and provide requested information.

1	<input type="checkbox"/> Vehicle sold or traded	Date sold/traded	Date registration cancelled/transferred/expired
2	<input type="checkbox"/> Vehicle total loss	Date insurer settled	Date registration cancelled/transferred/expired
3	<input type="checkbox"/> Vehicle repossessed	Date repossessed	Date registration cancelled/transferred/expired
4	<input type="checkbox"/> Vehicle junked	Date junked	Date registration cancelled/transferred/expired
5	<input type="checkbox"/> Vehicle returned (Lemon Law)	Date returned	Date registration cancelled/transferred/expired
6	<input type="checkbox"/> Vehicle stolen	Date theft reported	Date registration cancelled/transferred/expired
7	<input type="checkbox"/> Moved within Massachusetts	New city/town	Date of move Date RMV address change filed
8	<input type="checkbox"/> Moved from Massachusetts	New state/country	Date of move Date vehicle registered
9	<input type="checkbox"/> Exempt	Type	
10	<input type="checkbox"/> Billing error	Explain	
11	<input type="checkbox"/> Other	Explain and attach supporting documentation	

**F. ASSESSORS' OFFICE CONTACT.** Provide **name** and **telephone number** of person to contact if there are questions on application.

# **BOAT EXCISE**

**8 of 58**

**ABATEMENT AUTHORITY POLICY**

**and**

**APPLICATION FORM**



## TAXPAYER TRANSFERS OWNERSHIP OF BOAT BEFORE JULY 1 EXCISE ASSESSMENT DATE

REASON		CONDITIONS	DLS/DOR POLICY
1-4	Title transfers in a <b>prior</b> fiscal year due to boat being: <ul style="list-style-type: none"> <li>Sold</li> <li>Traded</li> <li>Declared total loss</li> <li>Repossessed</li> <li>Junked</li> </ul>	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Ownership transfer is documented</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for any fiscal year <b>after</b> year title passes
1-4	Title transfers <b>during</b> fiscal year due to boat being: <ul style="list-style-type: none"> <li>Sold</li> <li>Traded</li> <li>Declared total loss</li> <li>Repossessed</li> <li>Junked</li> </ul>	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Ownership transfer is documented</li> <li>Taxpayer pays (1) excise and accrued interest for period boat is owned by taxpayer and (2) all collection charges</li> </ul>	Will authorize <b>partial</b> abatement of excise and accrued interest prorated from first day of month after title passes to June 30 of fiscal year

## BOAT IS STOLEN BEFORE JULY 1 EXCISE ASSESSMENT DATE OR DURING EXCISE FISCAL YEAR

REASON		CONDITIONS	DLS/DOR POLICY
5	Boat is stolen in a <b>prior</b> fiscal year	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Theft is documented by police or other formal report</li> <li>Boat is not recovered during excise fiscal year</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for any fiscal year <b>after</b> year of theft
5	Boat is stolen <b>during</b> excise fiscal year	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Theft is documented by police or other formal report <b>during</b> excise fiscal year</li> <li>Boat is not recovered during excise fiscal year</li> <li>Taxpayer pays (1) excise and accrued interest for period boat is owned by taxpayer and (2) all collection charges</li> </ul>	Will authorize <b>partial</b> abatement of excise and accrued interest prorated from first day of month after theft to June 30 of <b>fiscal</b> year

## TAXPAYER MOVES BEFORE JULY 1 EXCISE ASSESSMENT DATE OR DURING EXCISE FISCAL YEAR

REASON		CONDITIONS	DLS/DOR POLICY
6	Taxpayer moves within Massachusetts (MA) in a <b>prior</b> fiscal year	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Change of residency and mooring/location is documented</li> <li>• Assessors recommit excise to assessors of MA municipality where boat is moored/located for excise fiscal year and notify them of taxpayer's current address, if different, within 60 days of date DLS/DOR approves 8 of 58 application</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for any excise year <b>after</b> year of move
7	Taxpayer moves out of MA in a <b>prior</b> fiscal year	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Change of residency is documented</li> <li>• Cancellation or expiration of MA registration <b>during</b> a prior fiscal year is documented</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for any fiscal year <b>after</b> year of move
7	Taxpayer moves out of MA <b>during</b> excise fiscal year	<ul style="list-style-type: none"> <li>• Amounts to be abated are unpaid</li> <li>• Change of residency is documented</li> <li>• Cancellation or expiration of MA registration <b>during</b> excise fiscal year is documented</li> <li>• Registration in new state or country <b>during</b> excise fiscal year is documented</li> <li>• Taxpayer pays (1) excise and accrued interest for period boat is registered in MA and (2) all collection charges</li> </ul>	Will authorize <b>partial</b> abatement of excise and accrued interest prorated from first day of month after MA registration is cancelled or expires to June 30 of <b>fiscal</b> year

## BOAT IS EXEMPT FROM EXCISE FOR EXCISE FISCAL YEAR

(Based on status as of July 1)

REASON		CONDITIONS	DLS/DOR POLICY
8	Ship is <ul style="list-style-type: none"> <li>engaged in interstate or foreign commerce, or exclusively in fishing, during the prior calendar year</li> <li>documented by United States, and</li> <li>owned by individuals or partners liable for alternative excise under G.L. Ch. 59 §8 or corporations liable under Ch. 63 §67</li> </ul>	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Status as eligible ship is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for fiscal year boat is exempt
8	Boat is <ul style="list-style-type: none"> <li>used exclusively for fishing</li> <li>owned by person whose sole occupation is fishing, and</li> <li>valued at \$10,000 or less (including fishing gear and nets)</li> </ul>	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Status as eligible boat is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for fiscal year boat is exempt
8	Boat is owned by federal, state or local governmental entity	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Ownership is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for fiscal year boat is exempt
8	Boat is used for law enforcement	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Qualifying use is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for fiscal year boat is exempt
8	Boat is under construction	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Construction status is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for fiscal year boat is exempt
8	Boat is a ferry	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Qualifying use is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for fiscal year boat is exempt
8	Boat is valued at \$1,000 or less	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Valuation is established</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for fiscal year boat is exempt

## EXCISE IS ERRONEOUS OR UNCOLLECTIBLE

(Reasons **other** than those for which the assessors may abate under G.L. Ch. 60B §5 at collector's request)

REASON		CONDITIONS	DLS/DOR POLICY
9	Boat is not owned by taxpayer and billing in taxpayer's name is erroneous	<ul style="list-style-type: none"> <li>Amounts to be abated                             <ul style="list-style-type: none"> <li>Are unpaid,</li> <li>Are paid and the fiscal year is the same as the fiscal year the 8 of 58 application is received by DLS/DOR, or</li> <li>Are paid and the fiscal year is for one of the three fiscal years before the fiscal year the 8 of 58 application is received by DLS/DOR</li> </ul> </li> <li>Billing error is documented</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and collection charges for <b>any</b> fiscal year error is made
9	Taxpayer is billed by wrong community due to error	<ul style="list-style-type: none"> <li>Amounts to be abated                             <ul style="list-style-type: none"> <li>are unpaid,</li> <li>are paid and the fiscal year is the same as the fiscal year the 8 of 58 application is received by DLS/DOR, or</li> <li>are paid and the fiscal year is for one of the three fiscal years before the fiscal year the 8 of 58 application is received by DLS/DOR</li> </ul> </li> <li>Billing error is documented</li> <li>Assessors recommit excise to assessors of MA municipality where boat is moored/located for excise fiscal year and notify them of taxpayer's current address, if different, within 60 days of date DLS/DOR approves 8 of 58 application</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for <b>any</b> fiscal year error is made
9	Taxpayer is billed another excise for excise fiscal year on same boat by billing or other community (duplicate bill)	<ul style="list-style-type: none"> <li>Amounts to be abated are unpaid</li> <li>Taxpayer pays original bill</li> </ul>	Will authorize <b>full</b> abatement of excise, accrued interest and charges for any fiscal year error is made



## EXCISE IS MAILED TO WRONG ADDRESS WITHIN COMMUNITY

REASON	CONDITIONS	DLS/DOR POLICY
Taxpayer is billed at wrong address within community due to error	<ul style="list-style-type: none"><li>• Taxpayer provides correct mailing address in annual boat return or other notice to community where boat is moored/located for excise fiscal year</li><li>• Address error is documented</li></ul>	<p>No abatement authority is required or granted</p> <p>Collector reissues bill to taxpayer and no interest and charges are owed if excise paid in full within 60 days of reissue</p>



**Send to:**  
Property Tax Bureau  
Division of Local Services  
P.O. Box 9490  
Boston MA 02205-9490  
FAX (617) 626-2330

**REQUEST FOR AUTHORITY  
TO  
ABATE BOAT EXCISE**  
General Laws Chapter 58 §8

PTB Form 58.8-bte

RETAIN FOR 5 YEARS

DOR USE ONLY
File No.

**APPLICATION FROM BOARD OF ASSESSORS OF \_\_\_\_\_**  
**Application Date \_\_\_\_\_**

**INSTRUCTIONS:** Complete **BOTH** sides of application.

**A. TAXPAYER INFORMATION.**

Name(s) (as shown on bill)			
Address (as shown on bill)			
Zip Code	No.	Street	City/Town
Current address (if different)			
Zip Code	No.	Street	City/Town/State

**B. BOAT INFORMATION.** Complete using information as it appears on tax bill.

Registration/documentation number	Model year
Name of boat	Length of boat

**C. AUTHORIZED SIGNATURE.** Must be signed by majority of board of assessors or person authorized by board. Assessors certify that the requested abatement authority complies with DOR guidelines and the conditions required to obtain abatement authority have been established from a review of appropriate documentation.

Name	Title	Date
Name	Title	Date

**YOU MUST ALSO COMPLETE SECTIONS D - F ON REVERSE SIDE**

**DOR USE ONLY**

☐ Approved for total amount requested in Section D

**FOR COMMISSIONER OF REVENUE**

☐ Approved for other amount (explanation attached)

☐ Denied (explanation attached)

\_\_\_\_\_  
Deputy Commissioner  
Division of Local Services

☐ Recommittal required

\_\_\_\_\_  
Date \*

\* Abatement authority must be exercised and recommittal made within 60 days of this date.

**D. ABATEMENT AUTHORITY REQUESTED.** State amounts as of application date. If the excise is paid, insert “paid” in the “*Excise Unpaid*” column.

<i>Fiscal Year</i>	<i>Bill Number</i>	<i>Excise Assessed</i>	<i>Excise Unpaid</i>	AMOUNT REQUESTED			
				<i>Excise</i>	<i>Interest</i>	<i>Charges</i>	<i>Total</i>
<b>TOTAL AMOUNT</b>							

**E. REASON ABATEMENT AUTHORITY REQUESTED.** Check reason(s) assessors are seeking abatement authority and provide requested information.

1	<input type="checkbox"/> Boat sold or traded	Date sold/traded			
2	<input type="checkbox"/> Boat total loss	Date insurer settled			
3	<input type="checkbox"/> Boat repossessed	Date repossessed			
4	<input type="checkbox"/> Boat junked	Date junked			
5	<input type="checkbox"/> Boat stolen	Date theft reported			
6	<input type="checkbox"/> Moved within Massachusetts	New city/town		Date of move	
7	<input type="checkbox"/> Moved from Massachusetts	New state/country	Date of move	Date boat registered	Date MA registration cancelled/expired
8	<input type="checkbox"/> Exempt	Type			
9	<input type="checkbox"/> Billing error	Explain			
10	<input type="checkbox"/> Other	Explain and attach supporting documentation			

**F. ASSESSORS' OFFICE CONTACT.** Provide name and telephone number of person to contact if there are questions on application.

