

TO BE FILED WITH THE BOARD OF ASSESSORS ON OR BEFORE AUGUST 1, _____
THE COMMONWEALTH OF MASSACHUSETTS

NAME OF CITY OR TOWN

FISCAL _____ RETURN

Boats – Ships – Vessels

as required by General Laws, Chapter 60B, Section 2(b)

USE A SEPARATE FORM FOR EACH VESSEL

To the Board of Assessors of the city/town of _____

The following described vessel was owned by _____

On July 1 whose address is _____ Tel. No _____

PERMANENT MAILING ADDRESS

And is habitually moored or docked or is principally situated at _____

in the city/town of _____

BOAT YARD, WHARF, OR STREET ADDRESS

See instructions on reverse side

1. Type of vessel _____

2. Make of vessel _____

3. Model or class _____

4. Hull Ident. No. _____

5. Registration or documentation number _____

6. Year of manufacture _____

7. Length _____

8. Color _____

9. Type of motor or engine _____

10. Horsepower of motor or engine _____

11. Make of motor or engine _____

12. Serial number of motor or engine _____

13. Year of manufacture of motor or engine _____

14. Your estimate of the value of the vessel including motor or engine and all equipment as of July 1, _____

15. In the year preceding January 1, was the vessel

a. Engaged in interstate or foreign carrying trade? _____

b. Engaged exclusively in fishing and documented and carrying "paper" under the laws of the United States? _____

16. Was the vessel actually used in the prosecution of his business by an owner who was engaged exclusively in commercial fishing? _____

THE FOREGOING is a TRUE RETURN relative to the vessel described therein which was owned or held by the maker of this return on July 1.

SUBSCRIBED THIS _____ DAY OF _____ UNDER THE PENALTIES OF PERJURY.

SIGNATURE _____

FULL NAME OF INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR TRUST

THIS FORM APPROVED BY THE DEPARTMENT OF REVENUE.

INSTRUCTIONS

Any person who owns such a vessel on July first shall annually, on or before October 28, 2024 make a return on oath to the assessors of the city or town where such vessel is habitually moored or docked, or in the case of a vessel which has no mooring or docking space, where said vessel is principally situated, setting forth the vessel’s registration or documentation number, if any, an adequate description, as well as the owner’s estimate of fair cash value of said vessel, and any engine or motor used to propel said vessel, as of the next preceding July first, and the place of habitual mooring, or docking or other principal location of said vessel. Chapter 60B, Section 2, Clause (b).

FAILURE TO FILE A RETURN SEASONABLY MAY RESULT IN A PENALTY EQUAL TO 50% OF THE TAX. A COMPLETE FAILURE TO FILE WOULD RESULT IN A DENIAL OF ANY APPLICATION FOR ABATEMENT.

Specific Instructions

- 1. Type Sail boat, inboard, outboard, cabin cruiser, etc.
- 2. Make Manufacture’s name, if homemade so indicate.
- 3. Model Model name or number, Sailboats-Class.
- 4. H.I.D. Hull identification number.
- 5. Registered Mass. registration number or Federal Documented number.
- 6. Year Year in which manufactured or homemade.
- 7. Length Exclude bowsprits and similar extensions.
- 8. Color Solid or multitoned, specify colors.
- 9. Motor Type Gas, Diesel, or other.
- 10. Horsepower Rated horsepower.
- 11. Manufacturer Manufacturer’s name.
- 12. Serial Serial number of motor or engine.
- 13. Year of Manufacture Year listed by manufacturer.
- 14. Estimate of value Include value of all equipment.
- 15. Use This applies only to vessels which were documented and carrying papers.
- 16. Fishing Vessel Applies only if owner was exclusively engaged in commercial fishing.

Filed by _____

Address _____

City/Town _____ State _____

Zip Code

On _____

Date Filled

WITH THE BOARD OF ASSESSORS OF

Name of City or Town

Page _____ Line _____ Bill No. _____

THE COMMONWEALTH OF MASSACHUSETTS

FISCAL _____ RETURN

BOATS, SHIPS AND VESSELS

As required by General Laws, Chapter 60B, Section 2 (b)