BOAT EXCISE ABATEMENT APPLICATION

General Laws Chapter 60B

RETURN APPLICATION FORM AND DOCUMENTATION TO: Board of Assessors TOWN OF OAK BLUFFS

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
❑ 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: _____/_____/_____ 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 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: _____