

## **INFORMATION ABOUT BOAT EXCISE**

**BOAT EXCISE:** You must pay an excise tax for a boat you own on July 1 and moor or locate 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 by the board of 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 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**

## ADDITIONAL INFORMATION:

### Boat/Ship/Vessel Excise –

Defined: MGL CH. 60B, Sec. 2 (a) “Except as hereinafter provided there shall be assessed and levied by each city and town in each fiscal year on every vessel, and its equipment, for the privilege of using the waterways of the commonwealth, an excise measured by the value thereof, as hereinafter defined and determined, at the rate of ten dollars per thousand of valuation.”

Filing Requirement: MGL CH 60B, Sect 2 (b) “Any person who owns such a vessel on July first shall annually, on or before August first, make a return on oath to the assessors ...setting forth the vessel’s registration or documentation number, if any; an adequate description ,as well as the owner’s estimate of the fair cash value of said vessel, as of the next preceding July first;...”

Habitually moored or docked – The place where the owner has usual mooring or dockage for the summer season.

Principally situated – For a registered ship or vessel, the place where it is registered, and for a non registered ship or vessel, whether documented or not, the city or town in Massachusetts where it is principally located during the calendar year.

Vessel – Every watercraft, including documented boats and ships, used or capable of being used as a means of transportation on water, and includes all equipment, including mode of power, and furnishings that are normally required aboard the vessel during accomplishment of the functions for which the vessel is being utilized.

### VALUATION CHART

Length	Under 4 Years of Age	4 thru 6 Years of Age	7 or More Years of Age
Under 16'	\$ 1,000	\$ 700	\$ 400
16' but less than 17.5'	\$ 1,500	\$ 1,000	\$ 800
17.5' but less than 20'	\$ 3,000	\$ 2,000	\$ 1,500
20' but less than 22.5'	\$ 5,000	\$ 3,300	\$ 2,500
22.5' but less than 25'	\$ 7,500	\$ 5,000	\$ 3,800
25' but less than 27.5'	\$ 10,500	\$ 7,000	\$ 5,300
27.5' but less than 30'	\$ 14,000	\$ 9,300	\$ 7,000
30' but less than 35'	\$ 18,500	\$ 12,300	\$ 9,300
35' but less than 40'	\$ 24,000	\$ 16,000	\$ 12,000
40' but less than 50'	\$ 31,500	\$ 21,000	\$ 15,800
50' but less than 60'	\$ 41,000	\$ 27,300	\$ 20,500
60' or over	\$ 50,000	\$ 33,000	\$ 24,800