## TO BE FILED WITH THE BOARD OF ASSESSORS ON OR BEFORE AUGUST 1, 20

# The Commonwealth of Massachusetts TOWN OF EDGARTOWN

### FISCAL YEAR 20 RETURN

Boats-Ships-Vessels As required by General Laws, Chapter 60B, Section 2(b)

## USE A SEPARATE FORM FOR EACH VESSEL

To the E	Board of Assessors of	the town of EDGARTOW	N:			
The following described vessel was owned by				on July 1, 20	, who's permanent	
mailing address is			Tel # ( ) _		and is habitually	
		ipally situated at				
STREE	Γ ADDRESS) in the	town of <b>EDGARTOWN</b> .				
		See addition	al information on rev	erse side.		
1.	Name of vessel				·	
2.	Type/description of vessel (sail, cabin cruiser, inboard, etc.)					
3.	Make of Vessel (manufacturer's name) Model					
4.	Hull identification number					
5.	Registration or Documentation number					
6.	Year of the manufacturer or year built					
7.	Length of vessel	f vessel Color of vessel				
8.	Type, Make & Horsepower of motor or engine					
9.	In the year precedin	n the year preceding January 1, was the vessel (applies only to vessels which were documented and carrying papers)				
	a. Engaged in inters	state or foreign carrying tra	ide?			
		vely in fishing and docume				
10.	Was the vessel actually used in the prosecution of his business by an owner who was engaged exclusively in commercial fishing?					
11.		es/No) Please give moorin				
		d" (Yes/No)				
13.	Estimate of the valu	e of the vessel including m	notor or engine (if any)	and all equipment as	July 1	
	OREGOING is a TF rn on July 1, 20	RUE RETURN relative to	the vessel described he	rein which was owned	d or held by the maker of	
SUBSCRIBED THISDAY OF		, 200	UNDER THE PE	NALTIES OF PERJURY.		
	SIGNATU	RE				
		Full name of indivi	dual, partnership, assoc	iation or trust		

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 of the city/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 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. **M.G.L. 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 DENIEL OF ANY APPLICATION FOR ABATEMENT.

PLEASE RETURN FORM TO: BOARD OF ASSESSORS, P.O. BOX 886, EDGARTOWN MA, 02539.

#### Definitions & Instructions:

#### Boat/Ship/Vessel Excise -

<u>Defined:</u> 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."

<u>Filing Requirement:</u> 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.

<u>Principally situated</u> – 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.

<u>Vessel</u> – 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.

2. TYPE OF VESSEL: Sail boat, inboard, outboard, cabin cruiser, etc.

3. MAKE/MODEL: Manufacturer's name; please indicate if homemade. Model name or number. Sailboat – Class.

5. REGISTRATION: Massachusetts registration or Federal documented number.

6. YEAR: Year in which manufactured or homemade.

7. LENGTH/COLOR: Exclude bowsprits and similar extensions. Specify color, solid or multi-colored.

8. MOTOR-TYPE/MAKE/HORSEPOWER: Gas, diesel, or other. Manufacturer. Rated horsepower.

9. USE: This applies only to vessels which were documented and carrying papers.

10. FISHING VESSEL: Applies only if owner was exclusively engaged in commercial fishing.

NOTE: Additional information may be requested if answering this item in the affirmative.

13. ESTIMATE OF VALUE: Include value of all equipment.