

TO BE FILED WITH THE PROVINCETOWN BOARD OF ASSESSORS
260 COMMERCIAL ST. - PROVINCETOWN, MA 02657
BEFORE AUGUST 1, 2022

THE COMMONWEALTH OF MASSACHUSETTS
TOWN OF PROVINCETOWN
FISCAL 2024 Return

For period: July 1, 2023 to June 30, 2024

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

USE A SEPARATE FORM FOR EACH VESSEL
Additional information on Page 2

Owner's Information:

Owner(s) Name: _____

Permanent Mailing Address: _____

Phone Numbers: Weekdays: _____ Other: _____

Boat Information:

Name of Vessel: _____

Registration or documentation number: _____

Type of Vessel: Sail ___ Power ___ Other _____

Boat Manufacturer: _____

Is the vessel used exclusively for commercial fishing (YES or NO)? _____

Year of Manufacture (Required): _____ **Length of Vessel (Required):** _____ feet

Owner's estimate of fair, cash value of vessel: \$ _____

Mooring or Location Information:

Where will this vessel be moored, docked or situated **on July 1, 2023?** Enter boatyard, dock, Provincetown mooring permit number or street address: _____

Did you or do you plan to obtain a mooring permit from the Provincetown Harbormaster in calendar year 2023?

YES _____ NO _____ If not, why not? _____

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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, 2023

SUBSCRIBED THIS _____ DAY OF _____ 20 ____ UNDER THE PENALTIES OF PERJURY.

SIGNATURE _____

FULL NAME OF INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR TRUST

BOAT TAX INFORMATION AND INSTRUCTIONS

Vessels are taxable by the Town in one of two ways:

1) Under Massachusetts General Law, Chapter 60B, Section 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.

(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 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 the 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.

(c) For the purpose of computing the excise under this chapter the value of each said vessel, and its equipment, shall be deemed to be the fair cash value as determined by the assessors of each city and town, but not in excess of the following values:

<u>LENGTH OF VESSEL</u>	<u>VALUATIONS OF VESSELS</u>		
(Overall center line length, excluding bowsprits, boomkins, and similar extensions)	(based on age of vessel)		
	Under 4 years of age	4 thru 6 years of age	7 or more years of age
Under 16'	no tax	no tax	no tax
16', but less than 17.5'	\$1500	no tax	no tax
17.5', but less than 20'	3000	\$2000	\$1500
20', but less than 22.5'	5000	3300	2500
22.5', but less than 25'	7500	5000	3800
25', but less than 27.5'	10500	7000	5300
27.5', but less than 30'	14000	9300	7000
30', but less than 35'	18500	12300	9300
35', but less than 40'	24000	16000	12000
40', but less than 50'	31500	21000	15800
50', but less than 60'	41000	27300	20500
60' or over	50000	33000	24800

2) Under Massachusetts General Law, Chapter 59, Section 8

Vessels that are:

- **owned by “...individuals or partnerships...”;**
- **which are “...documented and carrying papers...”**, and;
- **which are exclusively engaged in fishing.**

The owners of these vessels are required to “...annually, on or before April first...” file a return with the Assessors where they reside, providing the name of the vessel, how their interest in the vessel is apportioned among the owner(s), and the value of such interest(s). **The Assessors are authorized to assess a tax of one third of one percent upon such interest(s).** For example, if the boat is judged to be worth \$20,000, the Assessors can assess a tax of sixty-six dollars ($\$20,000 \times .01 \times .33 = \66.00). This tax is usually, but not always, less than the tax under the regular boat excise.



TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE/ASSESSORS' OFFICE
260 Commercial Street - Provincetown, MA 02657
Phone (508) 487-7017 / Fax (508) 487-9560

Dear Boat Owner:

Enclosed please find your **Fiscal Year 2023** boat tax bill covering the period from July 1, 2022 through June 30, 2023. Our records show that your boat was moored, docked or principally situated in Provincetown during this time. Your full boat tax, as shown on the tax bill, is therefore due and payable to the Town of Provincetown. You may apply for abatement if one of the following is true:

1. You paid the **fiscal year 2023** tax to another town.
2. You sold or transferred the boat during the above time period (in which case you may be due an abatement).
3. The boat was destroyed or sank during that time (in which case you may be due an abatement).
4. You feel that the boat is overvalued and can provide proof of its fair cash value (in which case you may be due an abatement).

PLEASE NOTE THAT COMMERCIAL, DOCUMENTED FISHING VESSELS WHICH ARE OWNED BY INDIVIDUALS OR PARTNERSHIPS HAVE BEEN TAXED FOR FISCAL YEAR 2023 UNDER MASSACHUSETTS GENERAL LAW CHAPTER 59, SECTION 8. PLEASE SEE PAGE 2 OF THE BOAT RETURN FORM FOR MORE INFORMATION .

Also, enclosed please find a boat return for **Fiscal Year 2024**. Please complete this form and return it to the Assessors' Office as soon as possible. **The deadline for filing this return is August 1, 2023** though this may be extended to October 31 in very extreme circumstances. It is very important that we obtain the accurate and up-to-date information on your boat in order to keep our records properly maintained.

. If you are planning on obtaining a mooring from the Provincetown Harbormaster/Pier Master, the **fiscal year 2024 boat return** will also be available at the Provincetown Harbormaster's Office.

If you have any questions or need any assistance in completing the boat return, please call the Assessors' Office and we will be glad to assist you.

Sincerely yours,

Scott Fahle

Scott Fahle
Principal Assessor