Form 2BE-1

TO BE FILED WITH THE BOARD OF ASSESSORS ON OR BEFORE AUGUST 1, 2012

The Commonwealth of Massachusetts

TOWN OF IPSWICH

FISCAL YEAR 2013 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 town of IPSWICH:

The following described vessel was owned by _____ on July 1, 2012, whose permanent mailing address is _____ Tel # ( ) _____ and is habitually moored or docked or is principally situated at _____ (BOAT YARD, WHARF, OR STREET ADDRESS) in the town of IPSWICH.

See additional information on reverse 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 _____ Color of vessel _____.
8. In the year preceding January 1, was the vessel (applies only to vessels which were documented and carrying papers):
   a. Engaged in interstate or foreign carrying trade? _____
   b. Engaged exclusively in fishing and documented and carrying "papers" under the laws of the United States?
   _____
9. Was the vessel actually used in the prosecution of his business by an owner who was engaged exclusively in commercial fishing? _____.
10. Trailer or Mooring? _____ .
11. Mooring #: _____.
12. Estimate of the value of the vessel including motor or engine (if any) and all equipment as of July 1, 2012_____.

THE FOREGOING is a **TRUE RETURN** relative to the vessel described herein which was owned or held by the maker of this return on July 1, 2012.

SUBSCRIBED THIS _____DAY OF_____, 2009__ UNDER THE PENALTIES OF PERJURY.

SIGNATURE_____
Full name of individual, partnership, association or trust

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.

PLEASE RETURN FORM TO: BOARD OF ASSESSORS, 25 GREEN STREET, IPSWICH, MA, 01938.

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).**

Definitions & Instructions:

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.

2. TYPE OF VESSEL:	Sail boat, inboard, outboard, cabin cruiser, etc.
3. MAKE:	Manufacturer's name; if homemade please indicate.
5. REGISTRATION:	Massachusetts registration or Federal documented number.
8. USE:	This applies only to vessels which were documented and carrying papers.
9. 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.