



Town of Stow  
**BOARD OF ASSESSORS**  
380 Great Road  
Stow, Massachusetts 01775-1122  
(978) 897-4597  
FAX (978) 897-4534

The Commonwealth of Massachusetts  
**TOWN OF STOW**

**FISCAL YEAR 2025 – RETURN (summer 2024)**  
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 STOW:

The following described vessel was owned on July 1, 2024 by \_\_\_\_\_

whose permanent mailing address is \_\_\_\_\_

Tel # \_\_\_\_\_ Email \_\_\_\_\_

This vessel will be habitually moored or docked or is principally situated on **JULY 1, 2024** at \_\_\_\_\_

Type of Vessel (sail, power, etc) \_\_\_\_\_

Make of Vessel \_\_\_\_\_

State MEP Registration # MS \_\_\_\_\_ **OR** USCG Documentation # \_\_\_\_\_

Year of Manufacture \_\_\_\_\_ Vessel Length \_\_\_\_\_ Ft. \_\_\_\_\_ in.

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, 2024.

SUBSCRIBED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024 UNDER THE PENALTIES OF PERJURY.

SIGNATURE \_\_\_\_\_  
Full name of individual, partnership, association or trust

FAILURE TO FILE A RETURN ANNUALLY, ON OR BEFORE AUGUST 1<sup>ST</sup>, 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, 380 Great Road, Stow, MA 01775.

## Chapter 60B, §2: Excise on Boats, Ships and Vessels

### **Section 2: Excise Taxes**

Defined: (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: (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 such vessel, and its equipment, shall be deemed to be fair cash value as determined by the assessors of each city and town, but not in excess of the following values:

LENGTH OF VESSEL	VALUATION OF VESSELS		
	<u>Under 4 Years</u>	<u>4 -6 Years</u>	<u>7+ Years</u>
Under 14'	\$ 1,000	\$ 700	\$ 400
14' but less than 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