

**TO BE FILED WITH THE BOARD OF ASSESSORS ON OR BEFORE AUGUST 1, 2023**  
**THE COMMONWEALTH OF MASSACHUSETTS**  
**CITY OF SALEM**

State Tax  
Form 2BE-1

**FISCAL 2024 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 City of Salem

The following described vessel was owned by \_\_\_\_\_

On July 1, 2023, whose address is \_\_\_\_\_ Telephone No. \_\_\_\_\_

And is habitually moored or docked or is principally situated at \_\_\_\_\_

\_\_\_\_\_ in the city or town of \_\_\_\_\_  
Boat Yard, Wharf or Street Address

**See instructions on reverse**

1. Type of vessel \_\_\_\_\_
2. Make of vessel \_\_\_\_\_
3. Model or class \_\_\_\_\_
4. Hull Ident. No. \_\_\_\_\_
5. Registration or Documentation No. \_\_\_\_\_
6. Year of Manufacture \_\_\_\_\_
7. Length \_\_\_\_\_
8. Color \_\_\_\_\_
9. Type of motor or engine \_\_\_\_\_
10. Horsepower of motor or engine \_\_\_\_\_
11. Make of motor or engine \_\_\_\_\_
12. Serial number of motor or engine \_\_\_\_\_
13. Year of manufacture of motor or engine \_\_\_\_\_
14. Your estimate of the value of the vessel including motor and engine and all equipment as of July 1, 2023 \_\_\_\_\_

15. In the year preceding January 1, 2022 was the vessel
- (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? \_\_\_\_\_

16. Was the vessel actually used in the prosecution of the business of the owner who engaged exclusively in commercial fishing? \_\_\_\_\_

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 \_\_\_\_\_ UNDER THE  
PENALTIES OF PERJURY,

SIGNATURE \_\_\_\_\_  
FULL NAME OF INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR TRUST

## INSTRUCTIONS

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 of the vessel, as well as the owner's estimate of the fair cash value of said vessel and any engine or motor used to propel the vessel, as of the next preceding July first, and the place of habitual mooring or docking or other principal location of said vessel. 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 DENIAL OF ANY APPLICATION FOR ABATEMENT.**

### Specific Instructions

- |                            |  |
|----------------------------|--|
| 1. Type of vessel          | Sailboat, inboard, outboard, cabin cruiser, etc.                       |
| 2. Make of vessel          | Manufacturer's name, if homemade indicate so                           |
| 3. Model or class          | Model name or number, Sailboats -- Class                               |
| 4. Hull Ident. No.         | Hull Identification Number   |
| 5. Registration            | MA registration number or Federal Documentation number                 |
| 6. Year of Manufacture     | Year in which manufactured or homemade                                 |
| 7. Length                  | Exclude bowsprits and similar extensions                               |
| 8. Color                   | Solid or multicolored, specify colors                                  |
| 9. Type of motor or engine | Gas, diesel, other   |
| 10. Horsepower             | Rated horsepower   |
| 11. Make of motor          | Manufacturer's name  |
| 12. Serial number          | Serial number of motor or engine                                       |
| 13. Year of manufacture    | Year listed by manufacturer  |
| 14. Estimate of value      | Include value of all equipment   |
| 15. Use                    | This applies only to vessels which were documented and carrying papers |
| 16. Fishing vessel         | Applies only if owner was exclusively engaged in commercial fishing    |

Filed on \_\_\_\_\_  
(date)

### WITH THE BOARD OF ASSESSORS

93 Washington Street  
Salem, MA 01970

The Commonwealth of Massachusetts

**FISCAL 2024**

**BOAT RETURN**

**BOATS, SHIPS AND VESSELS**  
As required by General Laws, Chapter  
60B, Section 2 (b)