

Any person who owns a watercraft on July first shall annually, on or before August first, file a return to the assessors of the town where such a vessel is moored or docked, or where it is principally situated. An excise tax of ten dollars per thousand of valuation is then levied by the Town of Manchester.

For the purpose of computing excise tax, the State offers the following guidelines:

Length of Vessel	Valuations of Vessels		
	under 4 yrs/age	4-6 yrs/age	7 or more yrs/age
under 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
25.0' but less than 27'	\$ 10,000	\$ 7,000	\$ 5,300
27' 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	\$ 41,000	\$ 27,300	\$ 20,500

than 60'			
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The payment of such excise shall not apply to vessels engaged exclusively in commercial fishing, with a total value of \$10,000 or less, nor to other vessels with a value of \$1,000 or less.

Abatement may be granted if the boat is transferred by sale or otherwise, removed to another state and registered in such other state, or the registration is surrendered or is not renewed in Massachusetts. In such cases proof must be provided to the Manchester Assessors Office, and no abatement is granted for transactions occurring after November first.

If excise tax remains unpaid after 60 days, the harbormaster of Manchester shall refuse to allow the vessel to moor or dock within the waterways of Manchester.