



# Town of Orleans

---

Office of Treasurer-Collector

Telephone (508) 240-3700 Fax (508) 240-3388

## **Boat Excise Tax**

Boat Excise tax is levied and collected in lieu of a personal property tax. Any person who owns a vessel on July 1<sup>st</sup> of any year is obligated to file a return with the assessors by August 1<sup>st</sup>, describing the vessel and giving a fair cash value.

The excise is levied and collected by the municipality in which the vessel's owner has mooring or dockage for the summer season. If the vessel has no usual mooring or dockage, the excise is levied and collected by the municipality in which the vessel is principally situated.

### **Calculating the Excise**

The excise amount equals the excise rate of \$10 multiplied by the fair cash value or the value as determined by the assessors.

### **Billing the Excise**

The assessors must issue a warrant to the collector authorizing collection of the excise. The collector is responsible for mailing excise bills to vessel owners. The excise is due and payable at the expiration of 60 days from the date of mailing.

### **Late Payments**

If an excise is not paid by the due date, the collector must add a \$20 demand fee to the excise due. In addition, a delinquent excise accrues interest at the rate of 12% per annum.