

THE LAW REQUIRES FILING ON OR BEFORE 30 DAYS FROM DATE OF MAILING

20

THE COMMONWEALTH OF MASSACHUSETTS
MIDDLEBOROUGH

**APPLICATION FOR EXCISE ON FARM ANIMALS
MACHINERY AND EQUIPMENT**

Under General Laws, Chapter 59, Section 8A

EXCISE TAX ON FARM ANIMALS, MACHINERY AND EQUIPMENT. Section 8A. Any person, not including a corporation, engaged principally in agriculture, who owns farm machinery and equipment, other than motor vehicles and trailers which are exempt under clause Thirty-fifth of section five, or mules, horses, neat cattle, swine, sheep, goats, domestic fowl or mink, which are not exempt under clause Twenty-first of section five, and any individual under eighteen years of age who owns and raises any such animals or fowl in connection with an agricultural youth program, including but not limited to the 4H Clubs and Future Farmers of America, which are not exempt under said clause Twenty-first of section five, shall annually, on or before thirty days from mailing, make a return on oath to the assessors of the town where such machinery and equipment or such animals and fowl are located, setting forth the make, age, model if any, and purchase price of such machinery and equipment and the number and kind of each class of such animals and fowl owned by him on the next preceding January first. If the assessors are satisfied of the truth of the return they shall assess such machinery and equipment and such animals and fowl at the rate of five dollars per one thousand dollars of valuation, as determined by the Commissioner of Revenue, of such machinery and equipment and of each class and kind of such animals and fowl, and such persons shall be otherwise exempt from taxation of these classes of property under this chapter.

TO THE BOARD OF ASSESSORS OF THE TOWN OF MIDDLEBOROUGH

NAME OF APPLICANT _____ PHONE # _____

ADDRESS OF APPLICANT _____

OCCUPATION OF APPLICANT _____

ADDRESS OF MACHINERY OR ANIMALS _____

COMPLETE LIST OF FARM ANIMALS
Subject to Excise on January 1

KIND	CLASS	NUMBER		COMMISSIONER OF REVENUE VALUE EACH ANIMAL		TOTAL VALUE
		# over 2 years	# under 2 years	Value over 2 years	Value Under 2 Years	
MULES						
HORSES	DRAFT					
	DRIVING					
	SADDLE					
	*PRIZE					
NEAT CATTLE	COWS-DAIRY GRADE	# over 2 years	# under 2 years	Value over 2 years	Value Under 2 Years	
	PURE BRED					
	*PRIZE					
	BULLS & STEERS-DAIRY GRADE					
		PURE BRED				
	*PRIZE					
	BEEF CATTLE (such as Aberdeen, Angus, Hereford....)					
*PRIZE						

*The value of Prize Animals will be determined after consultation with owner.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

KIND	CLASS	NUMBER	COMMISSIONER OF REVENUE VALUE EACH ANIMAL	TOTAL VALUE
SWINE				
SHEEP				
GOATS				
MINK				
DOMESTIC FOWL	CHICKS & BROILERS UNDER FOUR MONTHS OLD			
	LAYING HENS & PULLETS OVER FOUR MONTHS OLD			
	COCKERELS AND ROOSTERS OVER FOUR MONTHS OLD			
	CAPONS OVER FOUR MONTHS OLD			
	DUCKS			
	TURKEYS			
	GEESE			
	OTHER			
	MAKE	YEAR	MODEL	PURCHASE PRICE
FARM MACHINERY AND EQUIPMENT				

ANIMALS OR FOWL OWNED BY PERSONS UNDER 18 YEARS OF AGE WHICH ARE BEING RAISED IN CONNECTION WITH AN AGRICULTURAL YOUTH PROGRAM, INCLUDING BUT NOT LIMITED TO THE 4H CLUBS AND FUTURE FARMERS OF AMERICA.
AGE _____

NAME OF LEADER OF AGRICULTURAL YOUTH PROGRAM _____

ADDRESS OF LEADER _____

The Statements made on this form are true and the foregoing list, prepared or carefully examined by the undersigned, includes all the Farm Animals, Machinery and Equipment of every kind and class subject to the excise imposed by General Laws, Chapter 59, Section 8A owned or held by the maker of this list on January 1

SUBSCRIBED THIS _____ day of _____, UNDER THE PENALTIES OF PERJURY

SIGNATURE _____