Town of West Tisbury
BOARD OF ASSESSORS
P. O. Box 278
West Tisbury, MA 02575
508-696-0101

Personal Property –MGL Ch 59 Sec 29 Form of Lists
Second Domiciles—

An individual may have multiple residences at one time, but only one domicile.

The legal residence or domicile is the one an individual regards as his true home or principal residence. *An individual cannot choose to make his home one place for the general purposes of life and in another for tax purposes.* One's legal residence is usually the place where an individual maintains the most important family, social, economic, political and religious ties.

The base rules to be applied in determining the domicile or change of domicile are:

-each individual has a domicile. It may be a domicile of origin (birth), a domicile by operation of law or a domicile of choice (accomplished by a change of residence).

-each individual retains his or her present domicile until he or she establishes a new domicile at another place;

-a new domicile may be acquired only by (a) abandoning the present domicile, (b) establishing a residence at a new place and (c) intending to make the new residence one's home permanently or for an indefinite time, with no certain, present intention to return to the previous home.

Owners of second domiciles in Massachusetts are subject to return state tax form 2HF by March 1st of each calendar year with the local Board of Assessors. Forms may be down loaded on the Town website—www.westtisbury-ma.gov/Board/assessors.html.

State Tax Form 2HF
Revised 11/2010

The Commonwealth of Massachusetts

Assessors' Use only
Date Received

TOWN OF WEST TISBURY

Name of City or Town

FISCAL YEAR 2015 -- FORM OF LIST
Return of personal property subject to taxation
General Laws Chapter 59 §29

TO BE FILED BY ALL INDIVIDUALS FOR HOUSEHOLD FURNITURE AND EFFECTS SUBJECT TO TAXATION IN THIS CITY OR TOWN

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION

(See General Laws Chapter 59 §32)

Return to: Board of Assessors

Form must be filed by March 1 unless an extension is granted by the board of assessors.

1. TAXPAYER INFORMATION. Complete all sections that apply. Please type or print.

A. Name of taxpayer:

B. Assessors' use only

C. Legal residence on January 1st:

TOWN OF WEST TISBURY

No. Street City/town Zip

D. Mailing address (if different):

No. Street City/town Zip

Telephone number ( )

E. Location of personal property: ☐ Own ☐ Rent

No. Street City/town Zip

2. SIGNATURES

SIGNATURE OF TAXPAYER. This list, prepared or examined by me, includes all taxable household furniture and effects owned or held by the maker of this list on January 1 and to the best of my knowledge and belief, it and all accompanying schedules and statements are true, correct and complete.

Subscribed this _____ day of _____ , _____ , under the penalties of perjury.

Signature_____

ASSESSORS' USE ONLY

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

3. GENERAL INFORMATION

A. WHO MUST FILE A RETURN. This Form of List (State Tax Form 2HF) must be filed each year by all individuals owning or holding household furnishings and effects not located at their domicile on January 1. Individuals who own or hold business or other taxable property must also file State Tax Form 2.

B. WHEN AND WHERE RETURN MUST BE FILED. Returns must be filed by March 1 with the board of assessors in the city or town where the household furnishings and effects are situated on January 1. A return is not considered filed unless it is complete.

C. FILING EXTENSION. The board of assessors may extend the filing deadline if you make a written request and show sufficient reason for not filing on time. The latest the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.

D. AUDITS. The board of assessors may audit your books, papers, records and other data in order to determine whether you have accurately reported all taxable personal property. Any audit will be conducted within 3 years of the date your return is due or filed, whichever is later. The assessors may assess taxes on unreported or inaccurately reported taxable personal property discovered by the audit within 3 years and 6 months of the date your return is due or filed, whichever is later.

E. PENALTY FOR NOT FILING, FILING LATE, OR NOT COMPLYING WITH AUDIT. If you do not file a return for the fiscal year and comply with audit requests for books, papers, records and other data, the assessors cannot abate for overvaluation of the personal property for that year. If your return is not filed, or you do not comply with audit requests, on time, the assessors can only abate if you show a reasonable excuse for the late filing or the tax assessed is more than 150% of the amount that would have been assessed if the return had been timely and properly filed. In that case, only the amount over that percentage can be abated.

F. USE OF AND ACCESS TO RETURN AND RECORDS. The information in the return is used by the board of assessors to determine the taxable or exempt status of your personal property and, if taxable, its fair market value. You may also be required to provide the assessors with further information about the property in writing and asked to permit them to inspect it. **Personal property information listed in Schedules A-F, or obtained during an audit, is not available to the public for inspection under the state public records law. It is available only to the assessors and Massachusetts Department of Revenue for the purpose of administering the tax laws**.

4. INSTRUCTIONS FOR COMPLETING SCHEDULES

List all household items, furnishings and effects owned or held on January 1 in the appropriate schedules that follow, including those in your physical possession on that date under a lease, consignment, license, mortgage, pledge or other arrangement. For your return to be considered complete, all information specified in the schedules <u>except</u> the "Estimated Market Value" must be provided <u>and</u> all copies of leases, consignments, etc., for any property in your possession under such arrangements must be attached. The board of assessors may require that this list be filed electronically.

A. APPLIANCES AND SMALL ELECTRONICS. Includes all major appliances (refrigerators, freezers, washing machines), small appliances (microwave ovens, vacuum cleaners, coffee makers, blenders, food processors) and electronics (radios, stereos, televisions, video cassette recorders).

B. TOOLS AND EQUIPMENT. Includes all household tools and equipment (lawnmowers, etc.) not listed as appliances and small electronics.

C. FURNITURE AND ACCESSORIES. Includes all household furniture (desks, chairs, tables, couches, beds), lamps, rugs, floor coverings and draperies, specialized lease-hold improvements (modular walls, etc.), works of art and decorations, books and libraries and all other furnishings and accessories.

D. PERSONAL EFFECTS. Includes all jewelry, china, glassware, linens, bedding and all other personal effects.

E. UNREGISTERED MOTOR VEHICLES AND TRAILERS. Includes motor vehicles not carrying Massachusetts registration plates under G.L. Ch. 90, and tractors, trailers, snowmobiles, motorized golf carts and all other kinds and types of unregistered vehicles.

F. OTHER TAXABLE PERSONAL PROPERTY. Includes all other household furniture and effects not located at your domicile that are not specifically exempt from taxation.

A. APPLIANCES AND SMALL ELECTRONICS

*Own/Other	No.	Description	Manufacturer	Model	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule A		
Subtotal attachment		
TOTAL		

B. TOOLS AND EQUIPMENT

*Own/Other	No.	Description	Nature of use	Type/model	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule B		
Subtotal attachment		
TOTAL		

C. FURNITURE AND ACCESSORIES

*Own/Other	No.	Description	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule C		
Subtotal attachment		
TOTAL		

D. PERSONAL EFFECTS

*Own/Other	No.	Description	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule D		
Subtotal attachment		
TOTAL		

* Specify-if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.

E. UNREGISTERED MOTOR VEHICLES AND TRAILERS

*Own/Other	Year of mfr.	Model, name, letter or number	Make	Type: Describe sufficiently for identification giving number of passengers, number of doors, type of body. If not required to be registered, so state and name use.	No. of cylinders or rated capacity	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule E		
Subtotal attachment		
TOTAL		

F. OTHER TAXABLE PERSONAL PROPERTY

*Own/Other	No.	Description	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule F		
Subtotal attachment		
TOTAL		