

# Motor Vehicle Excise Tax Abatement Check List

The following situations may be eligible for an abatement. Depending on the circumstances listed below the following two actions and documentation are required in order to qualify.

Before you submit your completed application, please be sure that you have attached the required supporting documents and have signed your application.

- I HAVE SOLD MY VEHICLE:
  1. Bill of Sale document
  2. Plate return receipt or C-19 Form (Affidavit of Lost or Stolen Plate from RMV) or New registration form if transferred to a new vehicle
  
- I HAVE TRADED MY VEHICLE:
  1. Purchase & Sale Agreement of new vehicle showing the trade-in of old vehicle
  2. New registration form if plate was transferred or Plate return receipt
  
- I HAVE MOVED TO ANOTHER STATE:
  1. Plate return receipt
  2. Registration of vehicle from new state
  
- MY VEHICLE HAS BEEN STOLEN OR IS A TOTAL LOSS:
  1. Police report or Insurance settlement letter
  2. Plate return receipt or C-19 Form (Affidavit of Lost or Stolen Plate from RMV) or new registration form
  
- I HAVE JUNKED MY VEHICLE:
  1. Receipt from Junk Yard
  2. Plate return receipt or C-19 Form or New registration form
  
- I HAVE HAD MY VEHICLE REPOSSESSED:
  1. Notice from Lien holder
  2. Plate return receipt or C-19 Form or New Registration form
  
- I HAVE RETURNED MY VEHICLE (LEMON LAW):
  1. Letter from the dealer certifying return
  2. Plate return receipt or C-19 Form or New registration
  
- I HAVE MOVED FROM BILLING CITY OR TOWN BEFORE JANUARY 1, OF THE TAX YEAR:
  1. Proof of residency before January 1 of the tax year
  2. Proof that the MA RMV was notified before January 1, of change or address

NOTE: You are not entitled to abatement if you move to another MA city or town during the same calendar year of the excise tax. You must notify the RMV within 30 days of moving and before Jan 1<sup>st</sup>, to be billed by your new city or town the next year.

## Notice

For receipt, enclose a stamped envelope with entire bill. If no receipt is desired, DETACH REMITTANCE COPY and forward with your payment.

**IF NOT PAID, YOUR REGISTRATION AND DRIVER'S LICENSE MAY NOT BE RENEWED!**

You may be entitled to a refund or abatement:

- A. When the motor vehicle is sold or traded and the registration is canceled or transferred to another vehicle.
- B. When a registrant and motor vehicle are transferred to another state or country with proof of registration in such other state or country and proof of cancellation of registration in Massachusetts.
- C. When the motor vehicle is overvalued.
- D. When there is subsequent registration of the same motor vehicle in the same year by the same person.
- E. When the registrant has notified the local police authorities within 48 hours of the theft of the motor vehicle and has surrendered the certificate of registration of the Registrar not sooner than 30 days subsequent to the date of the theft and obtained a certificate setting forth the facts.

Application for abatement or refund must be filed with the Board of Assessors in writing on the approved form on or before December 31<sup>st</sup> of the year following the year for which the excise is assessed, or if the notice of excise is first sent after December 1<sup>st</sup> of such succeeding year, on or before the 30<sup>th</sup> day after the notice of excise is sent.

Forms to apply for abatement will be mailed on request from the Assessor's Office.

No excise may be reduced to less than \$5.00. No abatement of less than \$5.00 will be granted and no refund of less than \$5.00 will be made.

**IF YOU ARE IN DOUBT AS TO YOUR RIGHTS, CONSULT YOUR ASSESSOR AT YOUR LOCAL ASSESSOR'S OFFICE.**

## Payment

Payment of the motor vehicle excise is due 30 days from the date the excise bill is issued (not mailed, as is popularly believed.) According to Chapter 60A, section 2 of the Massachusetts General Laws, "Failure to receive notice shall not affect the validity of the excise." A person who does not receive a bill is still liable for the excise plus any interest charges accrued. Therefore, it is important to keep the Registry, local assessors, and the post office informed of a current name and address so that excise bills can be delivered promptly. All owners of motor vehicles must pay an excise tax; therefore, it is the responsibility of the owner to contact the local assessor if he/she has not received a bill.