

# MOTOR VEHICLE EXCISE ABATEMENT APPLICATION

## General Laws Chapter 60A

RETURN APPLICATION FORM AND DOCUMENTATION TO: Board of Assessors \_\_\_\_\_

**INSTRUCTIONS.** To apply for an abatement (or refund if excise has been paid), complete this form and provide the specified documentation.

Abatement applications **must** be received by the assessors within three years after the excise was due, or one year after the excise was paid, whichever is later. To preserve your right to appeal, you must file on time. By law, assessors may only act on late applications in limited circumstances where the excise is still unpaid and their decision in those cases is final.

Filing an application does not stay the collection of your excise bill. To avoid interest, charges and collection action, including non-renewal of your registration, you must pay the bill in full within 30 days of its issue date. You will receive a refund if an abatement is granted.

**NOTE.** You are **not** entitled to an abatement if you (1) cancel your registration and retain ownership of the vehicle, or (2) move to another Massachusetts city or town, during the calendar year. No excise may be reduced to less than \$5.00. No abatement or refund of less than \$5.00 may be made.

Return this completed form to:  
**Board of Assessors • \_\_\_\_\_ of \_\_\_\_\_**  
**\_\_\_\_\_ • \_\_\_\_\_ MA \_\_\_\_\_**

Board of Assessors at (\_\_\_\_) \_\_\_\_\_

----- Do not write below this line -----

**Year** \_\_\_\_\_ **Bill #** \_\_\_\_\_

**Valuation** \_\_\_\_\_ **Months Assessed** \_\_\_\_\_

**Excise Assessed** \$ \_\_\_\_\_

**Abatement Allowed** \$ \_\_\_\_\_

**Adjusted Excise** \$ \_\_\_\_\_

**Cert. #** \_\_\_\_\_ **Date:** \_\_\_/\_\_\_/\_\_\_

Assessor \_\_\_\_\_

Assessor \_\_\_\_\_

Form Approved by Commissioner of Revenue  
 (STF 126-MVE)(12/2004)

**BILL INFORMATION:**

Tax Year \_\_\_\_\_ Tax Date \_\_\_/\_\_\_/\_\_\_ Issue Date \_\_\_/\_\_\_/\_\_\_ Bill Number \_\_\_\_\_

Plate/Registration Number \_\_\_\_\_ VIN \_\_\_\_\_ Vehicle Year \_\_\_\_\_ Make & Model \_\_\_\_\_

Name (as shown on bill) \_\_\_\_\_

Address (as shown on bill) \_\_\_\_\_  
City/Town                      State              Zip

Mailing Address (if different) \_\_\_\_\_  
City/Town                      State              Zip

**REASON YOU ARE APPLYING FOR AN ABATEMENT:**

Check where applicable

You must provide this documentation

- |   |  |
|---|--|
| <input type="checkbox"/> Vehicle sold or traded<br><br><input type="checkbox"/> Vehicle stolen or total loss<br><br><input type="checkbox"/> Vehicle repossessed<br><br><input type="checkbox"/> Vehicle junked<br><br><input type="checkbox"/> Vehicle returned (Lemon Law)<br><br><input type="checkbox"/> Moved from _____ before January 1 of tax year<br><br><input type="checkbox"/> Moved out of state<br><br><input type="checkbox"/> Exemption<br><br><input type="checkbox"/> Other | Bill of sale <b>and</b> plate return receipt from Registry of Motor Vehicles (RMV) or new registration form if plate transferred to another vehicle<br><br>Police report or insurance settlement letter <b>and</b> plate return receipt, C-19 Form (Affidavit of Lost or Stolen Plate from RMV) or new registration form<br><br>Notice from lienholder <b>and</b> plate return receipt, C-19 Form or new registration form<br><br>Receipt from junk yard <b>and</b> plate return receipt, C-19 Form or new registration form<br><br>Letter from dealer certifying return <b>and</b> plate return receipt or new registration form<br><br>Date of move: ___/___/___<br>Proof of residency before January 1 of tax year of bill (e.g., utility bill, voter registration, lease) <b>and</b> proof RMV was notified before January 1 of address change for registration<br>NOTE: You must notify the RMV within 30 days of moving and before January 1 to be billed by your new city or town next year.<br><br>Date of move: ___/___/___<br>Registration from new state or country<br><br>Type: _____ Documentation establishing qualifications<br><br>Explain: _____ Relevant documentation |
|---|--|

Subscribed under the penalties of perjury

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Telephone: \_\_\_\_\_

## MOTOR VEHICLE AND TRAILER EXCISE

**Under Massachusetts General Laws, Chapter 60A, an excise shall be assessed on every motor vehicle and trailer registered during the calendar year.**

### **THE EXCISE**

The excise is imposed on the privilege of registering a motor vehicle and is not a property tax. It therefore applies to anyone who registers a motor vehicle in Massachusetts.

Each vehicle is taxed from the first day of the month in which it is registered for the balance of the year.

The proceeds become a part of the general funds of the municipality and have the effect of reducing the property tax.

The rate of \$25.00 per thousand which shall be effective for calendar year 1981 excises and thereafter is uniform throughout the Commonwealth. No excise shall be for less than \$5.00 for 1985 and thereafter.

Non-payment will result in additional charges and may lead to revocation of the vehicle's registration and suspension of the taxpayer's license. For 1985 and thereafter payment is due in 30 days from date of bill.

### **THE VALUE**

The value of a motor vehicle for excise purposes is determined by the Commissioner of Revenue at varying percentages of the manufacturer's list price in the year of manufacture as follows:

In the year preceding the designated year of manufacture	50%
In the year of manufacture	90%
In the second year	60%
In the third year	40%
In the fourth year	25%
In the fifth and succeeding years	10%

Condition and market value are not considerations in determining the value, nor is age after the fifth year.

### **ASSESSMENT**

An excise is assessed on a motor vehicle or trailer by the assessors of the municipality in which the vehicle is customarily garaged. The excise is based on information furnished on the application for registration. Any correction of name, model, registration number, make or year of manufacture must be recorded with the Registry of Motor Vehicles.

### **ABATEMENTS**

An abatement is in order in the following cases:

- 1) When the motor vehicle is sold and the registration is cancelled or when the vehicle is traded for another vehicle.
- 2) 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.
- 3) When a motor vehicle is overvalued.
- 4) When there is subsequent registration of the same vehicle in the same year by the same person.
- 5) When vehicle is stolen and notification of theft within 48 hours is given to police and certificate of registration surrendered not less than thirty (30) days after the theft and certificate from Registry verifying same.

A proportionate abatement of the excise may be granted if any of the above conditions is met and the application is properly filed.

Forms for applying for abatement will be mailed on request from the assessors' office.

Application for abatement or refund must be filed with the Board of Assessors in writing on an approved form on or before December 31 of the year following the year for which the excise is assessed.

### **PENALTIES**

The excise is due and payable within 30 days of the date of issue. If not paid when due, it is subject to penalties of interest, demand, charges and fees.

A motor vehicle and trailer excise remaining unpaid after the due date must be reported by the Collector of the municipality to the Registrar of Motor Vehicles for suspension of registration.

Registration can also be suspended for unpaid excises of the previous year.

If a registration is suspended, a filing fee of \$10.00 together with payment of delinquent excises is required to restore it. Your license to operate any vehicle may also be suspended after a hearing by the Registrar of Motor Vehicles.

**FOR FURTHER INFORMATION  
CONTACT YOUR  
LOCAL BOARD OF ASSESSORS**

**BOARD OF ASSESSORS  
Massachusetts**