

# **Excise Abatement - Required Documentation**

## **1. Application:**

- Both sides of application must be completed and signed.

## **2. Registration:** (provide one of the following)

- Registration cancellation receipt, **OR**
- Current registration, if plates are transferred to a new vehicle.

## **3. Vehicle Disposition:** (proof the vehicle is no longer in owner's possession or has been moved)

- Copy of bill of sale, junk receipt, total loss report, etc.
- Out-of-state registration, if the vehicle was moved out of state.

\*Please note that you are not entitled to an abatement if:

- you cancel or transfer your registration and retain ownership of the vehicle, **OR**
- move to another city or town in Massachusetts during the same calendar year.

**Submissions can be emailed to: [assessors@tyngsboroughma.gov](mailto:assessors@tyngsboroughma.gov)**

**MOTOR VEHICLE EXCISE ABATEMENT APPLICATION**

General Laws Chapter 60A

**Return to: Board of Assessors**

Must be received by the assessors within three years after the excise is due, or one year after the excise is paid, whichever is later.

**INSTRUCTIONS:** Complete **BOTH** sides of the application.

**A. TAXPAYER INFORMATION:**

Name(s) (as shown on bill)			
Phone Number:		Email:	
Address (as shown on bill)			
NO.	STREET	CITY/TOWN	ZIP CODE
Mailing Address (If different)			
NO.	STREET	CITY/TOWN	ZIP CODE

**B. BILL INFORMATION:**

Tax Year	Plate/Registration Number
Tax Date	VIN
Issue Date	Vehicle Year
Bill Number	Make & Model

**C. SIGNATURE:**

Subscribed under the penalties of perjury.

Signature of applicant \_\_\_\_\_ Date \_\_\_\_\_

**YOU MUST ALSO COMPLETE SECTION D ON REVERSE SIDE ➡**

**DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)**

Calendar year	_____	Assessed excise \$	_____	Board of Assessors
Bill Number	_____	Abatement	\$ _____	_____
Valuation	_____	Adjusted excise \$	_____	_____
Months assessed	_____			_____
Months abated	_____			Date: _____
		Certificate number	_____	

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR EXCISE.  
TO AVOID INTEREST, CHARGES AND COLLECTION ACTION, YOU MUST PAY EXCISE AS BILLED BY DUE DATE.  
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

**D. REASON(S) ABATEMENT SOUGHT:** Documentation is required.

<input type="checkbox"/> Vehicle sold or traded	Bill of sale <b>AND</b> plate cancellation receipt from Registry of Motor Vehicles (RMV) OR, new registration form, if plate is transferred to another vehicle.
<input type="checkbox"/> Vehicle stolen or total loss	Police report or insurance settlement letter <b>AND</b> plate cancellation receipt, C-19 Form (Affidavit of Lost or Stolen Plate from RMV) OR, new registration form.
<input type="checkbox"/> Vehicle repossessed	Notice from lienholder <b>AND</b> plate cancellation receipt, C-19 Form OR new registration form.
<input type="checkbox"/> Vehicle junked	Receipt from junk yard <b>AND</b> plate cancellation receipt, C-19 Form OR new registration form.
<input type="checkbox"/> Vehicle returned (Lemon Law)	Letter from dealer certifying return <b>AND</b> plate cancellation receipt OR new registration form.
<input type="checkbox"/> Moved from <u>billing city/town</u> before January 1 of tax year	Date of move: _____ 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. NOTE: You are not entitled to an abatement if you moved to another Massachusetts city or town during the same calendar year of the excise tax. 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.
<input type="checkbox"/> Moved from Massachusetts	Date of move: _____ Registration from new state or country <b>AND</b> plate cancellation receipt.
<input type="checkbox"/> Exemption	Type: _____ Documentation establishing qualifications.
<input type="checkbox"/> Other	Explain: _____ Relevant documentation.

**INFORMATION ABOUT YOUR MOTOR VEHICLE EXCISE**

**MOTOR VEHICLE EXCISE:** You must pay an excise tax for any calendar year you own and register a motor vehicle in Massachusetts. The excise is assessed as of January 1, or the first day of the month the vehicle is registered if registered after January 1. Bills are issued by the city or town where you reside or have your principal place of business based on Registry of Motor Vehicle registration records as of that assessment date. The excise valuation is a percentage of the manufacturer's recommended list price of the vehicle when new (not the sales prices or current market value). The percentages are: 50% for the calendar year before the model year, 90% for the model year, 60% for the second year, 40% for the third year, 25% for the fourth year, and 10% for the fifth and following years. Excises for vehicles registered after January 1 are pro-rated by the number of months in the calendar year after the month the vehicle is registered.

**ABATEMENTS:** You may be entitled to an abatement (or a refund if the excise has been paid) if the vehicle is valued at more than the percentage of manufacturer's list price that applies for the calendar year. Abatements may also be granted if you do any of the following during the same calendar year: (1) transfer ownership of the vehicle, (2) move out of Massachusetts, (3) re-register the vehicle, or (4) report the theft of the vehicle. Abatements for those reasons also require you to cancel or transfer the registration, report the plate lost or stolen, or take other action in that year. The proper date for use in calculating the amount of the abatement is that date when the final one of the activities mentioned above is performed. **You are NOT entitled to an abatement if you (1) cancel your registration and retain ownership of the vehicle.** Abatements are pro-rated by the number of months in the calendar year after the month the last eligibility requirement takes place. No excise may be reduced to less than \$5.00. No abatement or refund of less than \$5.00 may be made.

**DEADLINE:** Your abatement application must be received by the board of 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 an abatement and 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.

**PAYMENT:** Filing an application does not stay the collection of your excise. Failure to pay the excise when due may subject you to interest, charges and collection action, including non-renewal of your registration and driver's license. To avoid any collection charges or action, you must pay the excise in full within 30 days of the bill's issue date. You will receive a refund if an abatement is granted.

**DISPOSITION:** The assessors have 3 months from the application filing date to act unless you agree in writing to their request to extend the action period for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing if an abatement has been granted or denied.

**CONTACT THE ASSESSORS' OFFICE IF YOU HAVE ANY QUESTIONS ABOUT YOUR EXCISE BILL OR ABATEMENT RIGHTS**