

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 application. Please print or type.

A. TAXPAYER INFORMATION.

Name(s) (as shown on bill)	Telephone No. ()
Address (as shown on bill)	
No. Street	City/Town Zip Code
Mailing address (if different)	
No. Street	City/Town Zip Code

B. BILL INFORMATION. Complete using information as it appears on tax bill.

Tax year	Plate/registration number
Tax date	Vehicle identification number
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 (ASSESSORS' USE ONLY)

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

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 THE DUE DATE.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

D. REASON(S) ABATEMENT SOUGHT. Check reason(s) you are applying and provide the specified documentation.

Vehicle sold or traded	Bill of sale <u>and</u> plate return receipt from Registry of Motor Vehicles (RMV) or new registration form if plate transferred to another vehicle
Vehicle stolen or total loss	Police report or insurance settlement letter <u>and</u> plate return receipt, C-19 Form (Affidavit of Lost or Stolen Plate from RMV) or new registration form
Vehicle repossessed	Notice from lienholder <u>and</u> plate return receipt, C-19 Form or new registration form
Vehicle junked	Receipt from junk yard <u>and</u> plate return receipt, C-19 Form or new registration form
Vehicle returned (Lemon Law)	Letter from dealer certifying return <u>and</u> plate return receipt or new registration form
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) <u>and</u> 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.
Moved from Massachusetts	Date of move: ____/____/____ Registration from new state or country
Exemption	Type: _____ Documentation establishing qualifications
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 price 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 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 may also require you to cancel or transfer the registration, report the plate lost or stolen, or take other action in that year. 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 same calendar year. 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 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

Town of Scituate

Board of Assessors



600 Chief Justice Cushing Highway
Scituate, MA 02066
Tel: (781) 545-8712
Fax: (781) 545-8704
www.scituatemass.gov

Important Instructions Regarding Your Motor Vehicle Excise Tax

DO NOT IGNORE YOUR BILL even if you have moved from the Town of Scituate, sold, traded, junked or otherwise disposed of the vehicle which your bill represents.

If your bill remains unpaid and outstanding more than thirty (30) days after its issue date, it will continue to accrue interest and other charges and fees for which you will be responsible. Your driver's license and/or registration will also be subject to eventual suspension.

Enclosed is an application which must be completed, dated, signed and returned to the Assessor's Office at 600 Chief Justice Cushing Highway, Scituate, MA 02066, as soon as possible. The following information is needed to process your application.

- ___1. **Plate Return Receipt** (Massachusetts RMV) *along* with Bill of Sale, Receipt from Junkyard, Donation letter, Trade Papers from Car Dealership, Letter from Insurance Company, Documentation from the Bank or Financing Company if your car was repossessed, etc. (*No abatement is granted if you are still in possession of the automobile even if you returned the registration plate to the RMV.*)
- ___2. **Lost Plate Affidavit** (Massachusetts RMV) *along* with insurance settlement letter.
- ___3. **Transfer of Plate** - If another vehicle was registered with the same registration, please provide a Certificate of Registration for the new vehicle (white card) *and* the Bill of Sale, Trade papers, Receipt from Junkyard, etc.
- ___4. If you have registered **Out of State**, please provide a copy of the New State Registration *and* a copy of the Plate Return Receipt from the Massachusetts Registry of Motor Vehicles.
- ___5. Non-resident servicemen need a letter from their Commanding Officer on Department letterhead.
- ___6. If you were living in Scituate on January 1st of any given year, you owe Scituate for your Excise tax. However, if you were living in another town or city within the Commonwealth of Massachusetts on January 1st of any given year, please complete the enclosed application including documentation showing your current address (i.e., copy of telephone bill, etc.) and return same to this office at which time we will abate your bill in full and **Recommit** it to the Town or City in which you were living January 1st.

PLEASE NOTE: No abatements will be granted through the mail without an application on file documenting what you did with your registration plate and the motor vehicle.