

## **Applying for a Motor Vehicle Excise Tax Abatement**

Motor Vehicle excise taxes are based on the calendar year. If a vehicle is sold and a new one purchased, the buyer may receive an abatement that was paid out on the old vehicle. The Assessors Office does have the authority to give abatements when a car is sold, stolen, totaled or registered in another State, during the year that Excise Tax has already been paid. The Assessors must receive applications for abatement any time within three years after the date the excise tax was due or one year after the date the excise tax was paid, whichever is later.

In order to process an abatement, the Assessors must have two pieces of documentation:  
the first, showing what happened to the vehicle  
the second, showing what happened to the registration plates.

If you still have possession of the vehicle, we cannot process such an abatement.

If new registration plates were assigned, the Assessor's clerk must be shown the Plate Return Receipt received from the Registry, when the old ones were turned in. This is important. All registration plate numbers are assigned and as long as you are responsible for outstanding plates, excise taxes will be issued to you. Even if you leave the state and turn your plates over to the new Registry, send the Massachusetts Registry of Motor Vehicles a copy of your new state registration along with your Massachusetts excise tax bill.

If your car is stolen or totaled and you do not know where the plates are, go immediately to the Registry and file a Lost Plate Form. You may need a police report. This will end your responsibility for the assigned plate numbers. One thing that you do not want is someone, with criminal intent, using your designated plates that could be traced back to you with the associated possible legal problems.

Failure to take care of the above may result in a difficult and expensive process when excise taxes begin to pile up and warrants are issued. Unpaid excise taxes can be costly and, additionally, you cannot renew your license or register your car until all outstanding bills are paid. If you have any questions in regard to an excise tax bill, call the Assessor's office. It is important that these records are kept correct.

The Assessor's office does not handle money, the Assessor's clerk will issue and abatement notification to the Tax Collector and that office will mail the actual abatement check. The minimum abatement allowed is \$5.00.