

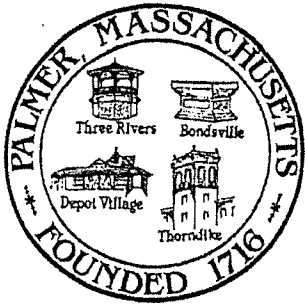
## MOTOR VEHICLE EXCISE TAX ABATEMENTS

*Per Massachusetts General Laws Chapter 60*

- When you register a motor vehicle, a motor vehicle excise tax bill is generated from that information and you are responsible for its payment. If you move within Massachusetts, out of state, sell or trade your motor vehicle, or if it's stolen, you need to make every effort to obtain the bill and pay it, then apply for abatement if you are eligible.
- Excise abatement does not exclude your Excise Tax from being collected. The amount due must be paid in full by the due date on the bill. If an abatement is allowed, a refund will be mailed to you. **No MV excise abatement will be processed without a completed application and specified documentation listed on the application.**
- Excise bills are prepared by registration information provided by you at THE REGISTRY OF MOTOR VEHICLES. They are sent to the city or town Collectors for distribution and collection of payment.
- Tax Collectors and Deputy Tax Collectors do not accept partial payment of an excise bill. Taxpayers should be prepared to pay the full amount due.
- Two actions are necessary for qualification for abatement eligibility. A vehicle owner Must **BOTH**
  - a) Convey title to the vehicle **and**
  - b) Cancel or transfer the registration.

The performance of ONE of these actions, alone, does not qualify a person for abatement. **Therefore, a person who cancels the registration on a vehicle during a calendar year but does not convey the title to the vehicle is not entitled to excise abatement for any part of that year.**

- The taxpayer is obligated to notify the RMV under M.G.L. Chapter 90 within 30 days of any **address and garaging change**. It is not sufficient that the taxpayer merely notified his/her insurance agent. Accordingly, the RMV can then properly provide the data to issue the tax bill to the correct municipality where he/she formerly resided. **The owner must pay MV excise to the city or town in which the vehicle was garaged on January 1.**
- If a vehicle is registered for any part of a month, the excise will be due for all of that month. If a vehicle is registered after the beginning of any calendar year, no excise will be imposed for those months, if any, which have fully elapsed before the vehicle is registered.



## TOWN OF PALMER

Palmer Town Building  
4417 Main Street, Suite 5  
Palmer, Massachusetts 01069

### BOARD OF ASSESSORS

Telephone: (413) 283-2607  
Fax: (413) 283-2637  
kwenzel@townofpalmer.com

### IMPORTANT INSTRUCTIONS REGARDING YOUR EXCISE TAX

Do not ignore your bill even if you have moved from the Town of Palmer, sold, traded, or otherwise disposed of the vehicle, which your bill represents. Whether you have an abatement pending or not, 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 vehicle registration will also be subject to eventual suspension.

- Complete and sign a Motor Vehicle Excise Tax Abatement Application and return to:  
**Town of Palmer Assessor's Office**  
4417 Main Street STE 5  
Palmer, MA. 01069
- If registration plate was canceled or lost please submit copy of plate return receipt or a lost plate affidavit filed with the Registry of Motor Vehicles.
- If the plate was transferred to another vehicle, please provide a copy of that registration.
- If you have moved and registered your vehicle out of state, please provide a copy of the new registration and a copy of Massachusetts plate return receipt.
- If you sold or traded your vehicle, please provide the bill of sale including the complete name and address of the person to whom you sold or traded vehicle to..
- If your vehicle was totaled and you have settled with the insurance, we need a letter from the insurance company including the date of settlement.
- Incorrect place of garaging requires the Coverage Selection Sheet from your automobile insurance policy covering the date the vehicle was registered and the place of garaging.
- Non-resident servicemen must have a letter from their commanding officer on department letterhead certifying that the person is a domiciliary of another state and is stationed in Massachusetts or elsewhere due to military orders.

Assessors' Use only
Date Received
Application No.

**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.

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

<input type="checkbox"/> Vehicle sold or traded Must Provide 2 Means of Verification: #1 = Bill of Sale #2 = Plate Return Receipt OR New Registration	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
<input type="checkbox"/> 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
<input type="checkbox"/> Vehicle repossessed	Notice from lienholder <u>and</u> plate return receipt, C-19 Form or new registration form
<input type="checkbox"/> Vehicle junked	Receipt from junk yard <u>and</u> plate return receipt, C-19 Form or new registration form
<input type="checkbox"/> Vehicle returned (Lemon Law)	Letter from dealer certifying return <u>and</u> plate return 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) <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.
<input type="checkbox"/> Moved from Massachusetts	Date of move: _____/_____/_____ Registration from new state or country
<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 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**