

MOTOR VEHICLE EXCISE ABATEMENT APPLICATION GENERAL LAWS CHAPTER 60A

RETURN APPLICATION FORM AND DOCUMENTATION TO: BOARD OF ASSESSORS OF ANDOVER

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 ANDOVER
 36 BARTLET ST.
 ANDOVER, MA. 01810
 TEL: 978-623-8930 FAX: 978-623-8993
 ----- Do not write below this line -----

Year _____ Bill # _____
 Valuation _____ Months Assessed _____
 Excise Assessed \$ _____
 Abatement Allowed \$ _____
 Adjusted Excise \$ _____
 Cert# _____ Date ____/____/____

BOARD OF ASSESSORS
 David A. Billard
 Dennis M. Adams
 Lewis Trumbore

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

Bill Information:

Tax Year ____ Tax Date ____/____/____ Bill Number ____ Issue Date ____/____/____
 Plate/Registration Number ____ VIN ____ Vehicle Year ____ Make & Model ____
 Name (as shown on bill) _____
 Address (as shown on bill) _____
 Mailing Address (if different) _____

REASON YOU ARE APPLYING FOR AN ABATEMENT:

Check where applicable

- Vehicle sold or traded You must provide this documentation
- Vehicle stolen or total loss Bill of sale **and** plate return receipt from Registry of Motor Vehicles (RMV) or new registration form if plate transferred to another vehicle.
- Vehicle repossessed Police report or insurance settlement letter **and** plate return receipt, C-19 Form (Affidavit of Lost or Stolen Plate from RMV) or new registration form.
- Vehicle junked Notice from lienholder **and** plate return receipt, C-19 Form or new registration form
- Vehicle Returned (Lemon Law) Receipt from junk yard **and** plate return receipt, C-19 Form or new registration form
- Moved from Andover before January 1 of tax year Letter from dealer certifying return **and** plate return receipt or new registration form

- Moved out of state Date of move ____/____/____
- Exemption Proof of residency before January 1 of tax year of bill (e.g., utility bill, voter registration, lease) **and** proof RMV was notified before January 1 of address change for registration
- Other **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.

Subscribed under the penalties of perjury

Signature: _____ Date: _____
 Telephone: _____

Type _____ Documentation establishing qualifications
 Explain: _____ Relevant documentation

Excise Abatement Instructions

If Your Motor Vehicle is Sold or Traded

If the plates were returned to the Registry a return plate receipt must accompany the abatement application along with a bill of sale.

If the plates were transferred to another vehicle a copy of the new registration must accompany the abatement application along with the bill of sale.

If Your Motor Vehicle is Stolen

If the vehicle is stolen and not recovered within 30 days, the owner will be entitled to an abatement if the theft of the vehicle was reported to the local police within 48 hours of discovery of the theft. After 30 days, the owner must surrender the certificate of registration and obtain a certificate from the Registry of Motor Vehicles indicating that he/she has done so. **This certificate and the local police report of the theft should be presented to the Board of Assessors along with the application for abatement.** Falsely reporting to the Board the theft of a motor vehicle or trailer will result in severe penalties and a person may be charged up to three times the excise due on the vehicle for an entire year.

If You've Moved Within Massachusetts

The owner must pay the motor vehicle excise to the city or town in which he/she resided on January 1. If the owner moved before the first of the year, he/she must pay the tax to the new community to which the owner moved. If the owner did not notify the Registry that he/she moved before the first of the year, it may be necessary to file for an abatement with the former city or town which had sent the excise bill. Most cities or towns will dismiss the bill and reroute it to the new community once the owner furnishes proof that he/she had moved before the first of the year.

If You've Moved Out of Massachusetts

If the owner of a vehicle moves out of Massachusetts and registers his/her vehicle in another state and cancels his/her Massachusetts registration or does not renew the Massachusetts registration, he/she can file an application for an abatement for that portion of the year after the month in which the motor vehicle was registered in the new state or in which the Massachusetts registration was cancelled, whichever is the later. **Please note that it is necessary for a person who has moved out-of-state to cancel the registration in MA and obtain a plate return receipt in order to avoid problems with an excise tax abatement application** or future registration in the new state, unless the new state as a general policy confiscates the plates from the old state (MA, i.e.). In such a case, the owner is still required to cancel the registration from MA, but no plate return receipt is required if proof of registration in the new state is presented.