



Bulletin

2004-22B

MOTOR VEHICLE AND BOAT EXCISE ABATEMENTS

TO: Assessors and Collectors

FROM: Gerard D. Perry, Deputy Commissioner
Division of Local Services

DATE: December 2004

SUBJECT: Motor Vehicle and Boat Excise Bills and Abatement Forms

This *Bulletin* provides you with revised forms approved by the Commissioner of Revenue under G.L. Ch. 58 §3. These forms are for use in administering motor vehicle and boat excise abatements and exemptions. See Property Tax Bureau Informational Guideline Release (IGR) No. 04-209, *Motor Vehicle and Boat Excise Abatements* (December 2004).

As explained in IGR 04-209, recent legislation has extended the deadline for taxpayers to apply by right for an excise abatement. In addition, assessors now have discretionary authority to act on late filed applications under certain circumstances. **Consequently, the Commissioner will not accept applications from assessors for authority to abate motor vehicle and boat excises under G.L. Ch. 58 §8. Applications received after December 14, 2004 will be returned to the assessors for local action.**

The Property Tax Bureau legal staff is available to answer questions about these revised application procedures or excise issues generally. **Please do not refer taxpayers with excise bill problems or questions to our office, however.** With this new legislation, assessors are now able to address all excise issues for particular taxpayers on their own. We ask for your cooperation in ensuring that municipal staff and others who might be contacted by taxpayers about excise bills, such as your deputy collectors, are aware that we have no authority to abate local excise bills and that they should refer all taxpayers to the assessors' office for assistance.

Excise Bills

We are also issuing IGR 04-210, *Motor Vehicle Excise Bills* (December 2004) and IGR 04-211, *Boat Excise Bills* (December 2004). The new guidelines are not year specific, but will apply unless superseded. We are discontinuing the past practice of issuing annual guidelines for motor vehicle excise bills.

The bills have been revised to reflect the new abatement application deadline. Some clarifying changes have also been made to the language explaining the reasons a taxpayer may obtain an abatement. If you do not have enough space to include the new explanations, you may continue using the previously prescribed language. The revision regarding the application deadline is mandatory, however.

Forms

The new and revised forms are attached. Also included is a chart that describes the revisions. In many cases, we consolidated forms so that a single form could be used regardless of the type of excise.

As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the forms. In addition, you may make those adaptations in format needed to generate the forms by computer. The size and spacing shown in the attached return are a result of our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your formats, the primary consideration should be ease of use by taxpayers and others.

Excise Reference Manual

We will be updating the *Motor Vehicle and Trailer Excise Manual* to reflect this new legislation and anticipate issuing a revised manual that will also cover the boat and farm excises next year. Attached you will find revisions you may insert into your manuals in the meantime.

If you have any questions, please contact the Property Tax Bureau legal staff at 617-626-2400.

DECEMBER 2004 FORM REVISIONS

FORM NAME	NUMBER	PREPARER	RECIPIENT	REVISIONS
Motor Vehicle Excise Abatement Application	State Tax Form 126-MVE (long and short forms)	Taxpayer	Assessors	<ul style="list-style-type: none"> • Updated application (new two-page "long form" with detailed taxpayer information and revised one page "short form") • Revised to reflect new application deadline
Motor Vehicle Excise Exemption Application - Manufacturers-Farmers	State Tax Form 126A-MVE	Taxpayer	Assessors	<ul style="list-style-type: none"> • Updated application • Revised to reflect new application deadline
Boat Excise Abatement Application	State Tax Form 126-BE (long and short forms)	Taxpayer	Assessors	<ul style="list-style-type: none"> • Updated application (new two-page "long form" with detailed taxpayer information and revised one page "short form") • Revised to reflect new application deadline
Motor Vehicle/Boat Excise Abatement/Exemption Certificate	State Tax Form 146-MVE/BE	Assessors	Taxpayer Collector	<ul style="list-style-type: none"> • Created single abatement/exemption certificate for motor vehicle and boat excises • Revised appeal provisions to (1) reflect inability to appeal if discretionary abatement/exemption granted and (2) remove reference to county commissioners where county government is abolished
Motor Vehicle/Boat Excise Abatement /Exemption Denial Notice	State Tax Form 136-MVE/BE	Assessors	Taxpayer	<ul style="list-style-type: none"> • Created single notice of denial for motor vehicle and boat abatement/exemption applications • Revised appeal provisions to remove reference to county commissioners where county government is abolished
Notice of Late Motor Vehicle/Boat Excise Abatement/Exemption Application	State Tax Form 135L-MVE/BE	Assessors	Taxpayer	Created new single notice of denial of discretionary action on late filed motor vehicle and boat excise abatement/exemption applications
Schedule of Uncollectible Excises	State Tax Form 166/380 - MVE/BE	Collector Assessors	Assessors Collector	Created single form for certification and abatement of uncollectible motor vehicle and boat excises

Assessors' Use only
Date Received
Application No.

Name of City or Town

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	Bill of sale and 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 and 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 and plate return receipt, C-19 Form or new registration form
<input type="checkbox"/> Vehicle junked	Receipt from junk yard and plate return receipt, C-19 Form or new registration form
<input type="checkbox"/> Vehicle returned (Lemon Law)	Letter from dealer certifying return and 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) and 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 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 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 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

MOTOR VEHICLE EXCISE ABATEMENT APPLICATION

General Laws Chapter 60A

RETURN APPLICATION FORM AND DOCUMENTATION TO: Board of Assessors _____

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 _____
• _____ MA _____

Board of Assessors at (____) _____

----- Do not write below this line -----

Year _____ Bill # _____

Valuation _____ Months Assessed _____

Excise Assessed \$ _____

Abatement Allowed \$ _____

Adjusted Excise \$ _____

Cert. # _____ Date: ____/____/____

Assessor _____

Assessor _____

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

BILL INFORMATION:

Tax Year _____ Tax Date ____/____/____ Issue Date ____/____/____ Bill Number _____

Plate/Registration Number _____ VIN _____ Vehicle Year _____ Make & Model _____

Name (as shown on bill) _____

Address (as shown on bill) _____
City/Town _____ State _____ Zip _____

Mailing Address (if different) _____
City/Town _____ State _____ Zip _____

REASON YOU ARE APPLYING FOR AN ABATEMENT:

Check where applicable

You must provide this documentation

- Vehicle sold or traded Bill of sale **and** 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 **and** plate return receipt, C-19 Form (Affidavit of Lost or Stolen Plate from RMV) or new registration form
- Vehicle repossessed Notice from lienholder **and** plate return receipt, C-19 Form or new registration form
- Vehicle junked Receipt from junk yard **and** plate return receipt, C-19 Form or new registration form
- Vehicle returned (Lemon Law) Letter from dealer certifying return **and** plate return receipt or new registration form
- Moved from _____ 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) **and** proof RMV was notified before January 1 of address change for registration
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.
- Moved out of state Date of move: ____/____/____
Registration from new state or country
- Exemption Type: _____ Documentation establishing qualifications
- Other Explain: _____ Relevant documentation

Subscribed under the penalties of perjury

Signature: _____ Date: _____

Telephone: _____

Assessors' Use only
Date Received
Application No.

Name of City or Town

CALENDAR YEAR _____

**MOTOR VEHICLE EXCISE EXEMPTION APPLICATION
MANUFACTURERS-FARMERS**

General Laws Chapter 60A §1

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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: Please print or type.

A. TAXPAYER INFORMATION.

Name(s)	Telephone No. ()		
Address (Business)			
No.	Street	City/Town	Zip Code
Manufacturer/Farmer Plate Number			

B. VEHICLES. List all vehicles being operated exclusively for business purposes with the plate during calendar year.

Year	Make	Model	VIN	Use

Continue list on attachment, in same format, as necessary.

C. SIGNATURE. I certify that every vehicle listed in this application is or will be operated solely for business purposes and no vehicle exempted from the excise is or will be operated in any way for my personal use or convenience, or that of a family member or any other person. Any personal use of a vehicle subjects it to the excise and a penalty of \$100.

Subscribed under the penalties of perjury	
Signature of applicant	Date

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

GRANTED

Board of Assessors

DENIED

Date

Assessors' Use only
Date Received
Application No.

Name of City or Town

BOAT EXCISE ABATEMENT APPLICATION

General Laws Chapter 60B

Return to: Board of Assessors
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.

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.

Fiscal year	Registration/documentation number
Issue date	Name of boat
Bill number	Model year
	Length of boat

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)

Fiscal year _____	Assessed excise \$ _____	Board of Assessors
Bill number _____	Abatement \$ _____	_____
	Adjusted excise \$ _____	_____

	Certificate number _____	Date _____

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR EXCISE.
TO AVOID INTEREST, CHARGES, PENALTY 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"/> Boat sold or traded	Bill of sale
<input type="checkbox"/> Boat total loss	Insurance settlement letter
<input type="checkbox"/> Boat repossessed	Notice from lienholder
<input type="checkbox"/> Boat junked	Receipt from junk yard
<input type="checkbox"/> Boat stolen	Police report
<input type="checkbox"/> Boat mooring/registration/location changed from <u>billing city/town</u>	Date of move: ____/____/____ Proof of new mooring place for summer of fiscal year of bill, <u>or</u> proof place boat located or registered changed before July 1 of tax year of bill NOTE: You are not entitled to an abatement if you registered or moved the boat elsewhere within Massachusetts during the fiscal year of the excise tax.
<input type="checkbox"/> Owner moved from Massachusetts	Date of move: ____/____/____ If a registered boat, registration from new state or country <u>and</u> proof of cancellation or expiration of MA registration
<input type="checkbox"/> Boat exempt	Type _____ Documentation establishing qualifications
<input type="checkbox"/> Other	Explain _____ Relevant documentation

INFORMATION ABOUT YOUR BOAT EXCISE

BOAT EXCISE: You must pay an excise tax for a boat you own on July 1 and moor or locate in Massachusetts. The excise is assessed for the fiscal year that begins on that date. Bills are issued by the city or town where you moor or dock the boat for the summer season, or where the boat is registered or principally located if it is not moored or docked for the summer. The excise valuation is determined by the length and age of the boat under a schedule established by General Laws Chapter 60B §2(c).

RETURNS. You must file a return by August 1 with the assessors of the city or town where the boat is moored or docked for the summer season, or registered or principally located if it is not moored or docked for the summer. Your abatement rights may be lost, or the amount of abatement limited, if you do not timely file a return.

ABATEMENTS. You may be entitled to an abatement (or a refund if the excise has been paid) if the boat is valued at more than the valuation listed in the statutory schedule for the length and age of the boat. Abatements may also be granted if you do any of the following during the same fiscal year: (1) transfer ownership of the boat, or (2) move out of Massachusetts, and if required to register the boat, register it there and cancel or not renew the Massachusetts registration. You are **not** entitled to an abatement if you (1) cancel your registration and retain ownership of the boat, or (2) change the location or registration of the boat to another Massachusetts city or town during the same fiscal year. Abatements are pro-rated by the number of months in the fiscal year after the month the last eligibility requirement takes place.

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, collection costs, a penalty of \$20.00, or 20% of the excise, whichever is greater, and collection action, including loss of mooring or docking privileges. To avoid any collection charges or action, you must pay the excise in full within 60 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

BOAT EXCISE ABATEMENT APPLICATION

General Laws Chapter 60B

RETURN APPLICATION FORM AND DOCUMENTATION TO: Board of Assessors _____

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, a penalty of \$20.00, or 20% of the excise, whichever is greater, and collection action, including loss of mooring or docking privileges, you must pay the bill in full within 60 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 boat, or (2) change the registration or location of the boat to another Massachusetts city or town, during the fiscal year.

Return this completed form to:
Board of Assessors • _____ of _____
_____ • _____ MA _____

Board of Assessors at (____) _____

----- **Do not write below this line** -----

Year _____ **Bill #** _____

Valuation _____

Excise Assessed \$ _____

Abatement Allowed \$ _____

Adjusted Excise \$ _____

Cert. # _____ **Date:** ____/____/____

Assessor _____

Assessor _____

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

BILL INFORMATION:

Fiscal Year _____ Tax Date ____/____/____ Issue Date ____/____/____ Bill Number _____

Registration/Documentation No. _____ Boat Name _____ Model Year _____ Length _____

Name (as shown on bill) _____

Address (as shown on bill) _____
City/Town State Zip

Mailing Address (if different) _____
City/Town State Zip

REASON YOU ARE APPLYING FOR AN ABATEMENT:

Check where applicable

You must provide this documentation

- | | |
|--|--|
| <input type="checkbox"/> Boat sold or traded
<input type="checkbox"/> Boat total loss
<input type="checkbox"/> Boat repossessed
<input type="checkbox"/> Boat junked
<input type="checkbox"/> Boat stolen
<input type="checkbox"/> Boat mooring/registration/location changed from billing city/town
<input type="checkbox"/> Moved out of state
<input type="checkbox"/> Exemption
<input type="checkbox"/> Other | Bill of sale
Insurance settlement letter
Notice from lienholder
Receipt from junk yard
Police report
Date of move: ____/____/____
Proof of new mooring place for summer of fiscal year of bill, or proof place boat located or registered changed before July 1 of tax year of bill
NOTE: You are not entitled to an abatement if you registered or moved the boat elsewhere within Massachusetts during the fiscal year of the excise tax.
Date of move: ____/____/____
If registered, registration from new state or country and proof of cancellation or expiration of MA registration
Type: _____ Documentation establishing qualifications
Explain: _____ Relevant documentation |
|--|--|

Subscribed under the penalties of perjury

Signature: _____ Date: _____

Telephone: _____

Name of City or Town

Office of the Board of Assessors

Date

Motor Vehicle/Boat Excise Abatement/Exemption Certificate Calendar/Fiscal Year _____

The Board of Assessors voted on _____, _____ to allow an abatement/exemption of the calendar year _____ motor vehicle excise/fiscal year _____ boat excise assessed to you.

- You may appeal as explained on the reverse side.
- You may not appeal. Your application was received after the filing deadline and the decision to grant this abatement/exemption was discretionary. To seek a further abatement/exemption, you must pay the excise and file an abatement/exemption application within one year of the payment date. If you disagree with the assessors' decision on that application, you will have a right to appeal.

Registration/Document No.	Model Year	Model/Name	Manufacturer/Length
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BOARD OF ASSESSORS OF _____

Assessed Excise	\$		
Abatement/Exemption	-	_____	_____
Adjusted Excise **	\$	_____	_____

** You are responsible for paying this amount. If unpaid, you also owe accrued interest on that amount and all collection charges.

APPEALS: If you filed a timely abatement/exemption application, you may appeal the amount of the abatement/exemption allowed in the manner and under the conditions provided by Chapter 59, Sections 64-65B of the General Laws.

Under those sections, your appeal may be made to the Appellate Tax Board [*add if applicable:* or County Commissioners]. The appeal must be filed within three months of the date the assessors voted to allow your abatement/exemption.

The assessors may grant an abatement/exemption in final settlement of your application during the period for filing an appeal. However, if a settlement is not reached and an abatement/exemption is not granted during that period, you must have filed a timely appeal for the assessors to be able to take any further action on your application.

REFUNDS: The amount allowed will reduce the excise outstanding for the year. If you have already paid the excise, as abated/exempted, you will receive a refund of any overpayment.

Name of City or Town

Office of the Board of Assessors

Date

Motor Vehicle/Boat Excise Abatement/Exemption Denial Notice Calendar/Fiscal Year _____

This notice informs you that your application dated _____, _____, for an abatement/exemption of the calendar year _____ motor vehicle excise/fiscal year _____ boat excise assessed to you has been denied under the provisions of Chapter 60A/60B of the General Laws.

- Your application was denied by vote of the assessors on _____.
- Your application was deemed denied on _____.

You may appeal this denial in the manner and under the conditions provided by Chapter 59, Sections 64-65B of the General Laws.

Under those sections, your appeal may be made to the Appellate Tax Board [*add if applicable*: or County Commissioners]. The appeal must be filed within three months of the date your application was denied by vote of the assessors or within three months of the date your application was deemed denied, whichever is applicable.

The assessors may grant an abatement/exemption in final settlement of your application during the period for filing an appeal. However, if a settlement is not reached and an abatement/exemption is not granted during that period, you must have filed a timely appeal for the assessors to be able to take any further action on your application.

Registration/Document No.	Model Year	Model/Name	Manufacturer/Length
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Board of Assessors of _____

THE COMMONWEALTH OF MASSACHUSETTS

Application No.

Issued 12/2004

Tax Bill No.

Name of City or Town

Office of the Board of Assessors

Date

Notice of Late Motor Vehicle/Boat Excise Abatement/Exemption Application Calendar/Fiscal Year _____

Four empty rectangular boxes for stamping or marking.

Your application for a calendar/fiscal year _____ motor vehicle/boat excise abatement/exemption was received by the board of assessors after the filing deadline.

By law, a taxpayer loses any right to an abatement/exemption if the application is not filed on time. To be timely, the application had to be received within three years after the excise was due, or one year after the excise was paid, whichever was later. General Laws Chapter 60A §2/60B §5.

The assessors may act on a late application in some limited circumstances, but only if the excise is still outstanding. General Laws Chapter 60A §8/60B §5. Any action is solely discretionary, however, and cannot be appealed to any local or state board, agency or official.

This notice informs you that:

- By law, no action can be taken because the excise is paid.
No action is being taken on your application. Your recourse is to pay the excise and file an abatement/exemption application within one year of the payment date. If you disagree with the assessors' decision on that application, you will have a right to appeal.

Registration/Document No. Model Year Model/Name Manufacturer/Length

BOARD OF ASSESSORS OF _____

Three horizontal lines for a signature or stamp.

DECEMBER 2004 MOTOR VEHICLE EXCISE MANUAL REVISIONS

Chapter 3, Page 23 – Replace section captioned “Application for Abatement” with:

Application for Abatement

Assessors have jurisdiction to abate any motor vehicle excise for which a timely filed application is filed. To be timely filed, an application 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.

Examples

A motor vehicle excise is due on February 25, 2005. Any abatement application is due February 25, 2008, or one year after the excise is paid if later.

- **If the taxpayer pays the excise on February 20, 2005, any abatement application is due by February 25, 2008.**
- **If the taxpayer pays the excise on December 1, 2006, the application is still due by February 25, 2008.**
- **If the taxpayer pays the excise on June 10, 2008, however, the application must be filed by June 10, 2009.**

Chapter 3, Page 24 – Replace section captioned “Ch. 58 §8” with:

Discretionary Abatements

Assessors may abate motor vehicle and boat excises in certain circumstances where the taxpayer did not timely file for an abatement. The excise must be unpaid and the abatement must be consistent with guidelines issued by the Commissioner. For details regarding the assessors' discretionary authority, assessors should consult IGR 04-209.