

**Town of Shirley**  
**Board of Assessors**  
7 Keady Way  
Shirley, MA 01464  
Phone: 978-425-2600 ex 220  
Fax: 978-425-2681  
Email: [assessors@shirley-ma.gov](mailto:assessors@shirley-ma.gov)  
Website: [www.shirley-ma.gov](http://www.shirley-ma.gov)



### **How to File for Abatement of Motor Vehicle Excise**

The Application for Abatement 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. To avoid interest, charges, and collection action, you must pay excise as billed by the due date. No abatement or refund of less than \$5 may be made. You need to provide the Assessors with a completed and signed Application for Abatement of Motor Vehicle Excise Form 126-MVE and documentation of **both**:

- 1. DOCUMENTATION OF WHAT WAS DONE WITH THE VEHICLE (SEE BELOW)**
- 2. PLATE RETURN RECEIPT OR NEW REGISTRATION IF TRANSFERRED**

If you request an abatement and all required supporting documentation is not included, we will return your application with a letter explaining what we need to grant the abatement. **You may scan or use your smart phone to take photos of your required supporting documentation and abatement application and email to [assessors@shirley-ma.gov](mailto:assessors@shirley-ma.gov) for faster service. You can cancel your registration online at <http://www.massrmv.com/OnlineServices.aspx>**

**Vehicle Sold, Traded, Junked, or Donated:** A copy of the Bill of Sale, Trade-In Agreement, Junkyard Receipt, or Donation Receipt

**Vehicle Totaled, Repossessed or Stolen:** If totaled, provide a copy of the letter from the insurance company rendering the identified vehicle a total loss with of the date of the accident. If repossessed, provide notice of repossession from lien holder. If stolen, provide the police report or insurance settlement letter.

**Registration Cancelled:** You are **not** entitled to abatement if you cancel your registration and retain ownership of the vehicle. You must provide documentation of transfer of title of vehicle to receive abatement.

**Military and Veterans:** Former prisoners of war and their surviving spouses, per a Town of Shirley local option, will be required to provide documentation of such status. To be eligible for a motor vehicle excise exemption, a veteran must, as documented by the United States Department of Veterans Affairs, have actually lost, or have the permanent loss of use of, at least one foot or hand, or have permanent legal blindness in at least one eye, due to his or her military service. A veteran who does not have one of those specific disabilities can also qualify for an excise exemption if the RMV's Medical Advisory Board (MAB) has determined that the

veteran is permanently disabled due to his or her military service. G.L. c. 60A, § 1. Veterans who the Medical Advisory Board (MAB) determines have permanent service-connected disabilities and are eligible for a disabled veteran (DV) plate can receive the exemption by evidence of their DV plate or providing a copy of their MAB letter. Military soldiers and sailors who are stationed in MA due to military orders will need to provide a letter from their commanding officer establishing their absence from their domicile state due to compliance with military orders.

**Exemptions:** Handicapped non-veterans will be required to provide documentation of certification by a physician of the existence of total loss of use as per MGL CH60A S1.

**Moved Out of State:** If you have moved out of state, provide a copy of your vehicle’s new registration. Please note that excise bills will continue to generate until your MA Registration is cancelled by your notification to the Mass RMV or until it has expired.

**Moved Within Massachusetts:** In the case of any person who moves within Massachusetts during the calendar year, the excise will be due to the municipality where the vehicle was originally registered for that calendar year. You are responsible to change your address at the Registry of Motor Vehicles within 30 days of moving and to update your vehicle’s garage location on your insurance policy to ensure future years excise bills are generated from your new municipality.

**Overvaluation:** The excise valuation is a percentage of the manufacturer’s suggested retail price “MSRP” of the vehicle when new. It is not based on the sales price or on the “blue book” value. Excise is calculated at the rate of \$25.00 per thousand dollars of this valuation. The Registry of Motor Vehicles determines the value stated on the bill using the following table:

In the year preceding the year of manufacture (ex. A 2013 vehicle purchased in 2012)	50% of original MSRP
In the year of manufacture (ex. A 2012 vehicle purchased in 2012)	90% of original MSRP
In the second year	60% of original MSRP
In the third year	40% of original MSRP
In the fourth year	25% of original MSRP
In the fifth and all succeeding years	10% of original MSRP

Assessors' Use only
Date Received
Application No.

\_\_\_\_\_  
Name of City or Town

## MOTOR VEHICLE EXCISE ABATEMENT APPLICATION

### General Laws Chapter 60A

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