



TOWN OF NORFOLK

BOARD OF ASSESSORS
1 LIBERTY LANE
NORFOLK, MASSACHUSETTS 02056

www.norfolk.ma.us

PH: 508-528-1120

FAX: 508-541-3383

In order to process an abatement on your motor vehicle excise tax bill you must provide us documentation to verify the disposition of **both** the **Plate** (e.g., was it transferred or cancelled?) and the **Vehicle** (e.g., was it sold, total loss, junked, etc.?) We require documentation from the following list:

As to the license plate:

1. Registration Cancellation receipt if the plates were cancelled (with VIN#) or
2. New Registration Form if the plates were transferred;

AND

As to the vehicle:

3. Bill of Sale if the car was sold or traded (with VIN # and sale date)
4. Purchase Agreement citing vehicle as Trade-in (with VIN# and sale date)
5. Insurance Settlement Letter if the vehicle was totaled (with VIN # and date of loss)
6. Affidavit of Lost or Stolen Plate (C-19 form)
7. Registration form from a new State or Country
8. Letter from Commanding Officer (Non-domiciliary serviceperson)
9. Repossession Letter (with VIN# and repossession date)
10. Copy of Donation Letter (with VIN# and donation date)
11. Junk Yard Receipt if the vehicle was scrapped (with VIN # and date scrapped)

The abatement is based on the latest date on documentation for granting the abatement. An example is, if you return your plate in September but did not sell your vehicle until November. In this case we must use the November date in processing, thereby abating one month from the bill.

If you're no longer living in Norfolk and still receiving excise bills, your Garage Code at the RMV may be incorrect, please contact the RMV Customer Service and Excise Correction Department at 857-368-8181.

If you moved to another town in Massachusetts, but your car was registered in Norfolk as of January 1st, you must still pay Norfolk. If you moved out of state you must send a copy of your new State Registration along with the Registration Cancellation from Massachusetts.

If you still own the vehicle, but it is not registered, even if the plates are turned in, you must still pay excise tax for that year. If you still own it next year the RMV won't send an excise bill, but it can be considered taxable under Personal Property. This is a State Law, MGL Chapter 60A, Section 1.

Note: No excise may be reduced to less than \$5.00. No abatement for less than \$5.00 will be granted and no refund of less than \$5.00 will be made.

No abatement can be granted until we have all the paperwork to show disposition of the vehicle and the plate. If you request an abatement and some paperwork is missing, we will return your documentation with a note stating what information is needed.

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:

- | <u>Check where applicable</u> | <u>You must provide this documentation</u> |
|--|---|
| <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 _____ 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. |
| <input type="checkbox"/> Moved out of state | Date of move: ____/____/____
Registration from new state or country |
| <input type="checkbox"/> Exemption | Type: _____ Documentation establishing qualifications |
| <input type="checkbox"/> Other | Explain: _____ Relevant documentation |

Subscribed under the penalties of perjury

Signature: _____ Date: _____

Telephone: _____