#### ABATEMENT PROCESS FOR MOTOR VEHICLE EXCISE

To apply for an abatement of motor vehicle excise, you must provide the Assessors with a completed and signed Application for Abatement of Motor Vehicle Excise Form and documentation of:

# Transfer of Title of Vehicle AND New Registration or Cancellation of Registration

The Assessors must receive the Application for Abatement within three years after the excise is due, or one year after the excise is paid, whichever is later. The filing of an application for abatement of Motor Vehicle Excise 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. If the excise is paid and the abatement is granted by the Assessors, you will be refunded the amount of the abatement. No abatement or refund of less than \$5 may be made. No abatement can reduce the tax to below \$5.

You are not entitled to an abatement if you cancel your registration **AND** retain ownership of the vehicle.

## Vehicle Sold or Traded:

A copy of the Bill of Sale/Purchase and Sale Agreement <u>AND</u> RMV Registration Cancellation **or** new Registration if plate transferred to new vehicle **or** RMV Lost Plate Affidavit.

#### **Vehicle Junked:**

A copy of the receipt from the junkyard <u>AND</u> RMV Registration Cancellation **or** new Registration if plate transferred to new vehicle **or** RMV Lost Plate Affidavit.

#### **Vehicle Totaled:**

A copy of the letter from the insurance company rendering the vehicle as a total loss which identifies the vehicle and the <u>date of settlement AND</u> RMV Registration Cancellation **OR** new Registration if plate transferred to new vehicle **or** RMV Lost Plate Affidavit.

## **Vehicle Repossessed or Stolen:**

If repossessed: notice of repossession from lien holder, if stolen: police report or insurance settlement letter <u>AND</u> RMV Registration Cancellation **or** new Registration if plate transferred to new vehicle **or** RMV Lost Plate Affidavit.

#### **Moved Out of State:**

If you have moved out of state, you must provide a copy of your vehicles' new registration **along with** the MA RMV Registration Cancellation. 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. You may also go to <a href="https://www.massrmv.com">www.massrmv.com</a> to return your plates online.

# **Moved Within Massachusetts:**

If you have moved within Massachusetts, your excise tax is due to the Town of Granby if this is where your vehicle was registered and insured on January 1<sup>st</sup> of this year. If your vehicle was not registered on January 1<sup>st</sup>, the excise is due to the municipality in which the vehicle was registered after January 1<sup>st</sup>. In the case of a 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.

# Requests for Recommitment to Other City/Town:

All requests for excise recommitments will be required to provide a copy of the vehicles' insurance policy showing that the Town of Granby is not listed as *the principal place of garaging* as of the excise assessment date (January 1 or date vehicle 1<sup>st</sup> registered). The *principle place of garaging* is shown on the first page of your vehicle's insurance policy( *a.k.a the Coverage Selection Page*) and it determines which municipality the Registry of Motor Vehicle will commit your excise tax bill to. This *principle place of garaging* does not show on the vehicle's registration. To ensure that your excise bills are generated from the proper City or Town, we strongly recommend you contact your automobile insurance agent and verify that they have the correct Town or City Code entered on your insurance policy for the vehicle's *principle place of garaging*.

# Important Reminder

Remember that when you register a motor vehicle, a motor vehicle excise bill is generated and you are responsible for its payment. If you move within Massachusetts or out-of-state, if you sell or trade your motor vehicle, or if it is stolen, you need to make every effort to obtain the bill, to pay it, and then to apply for an abatement if you are eligible.

And lastly, to avoid not receiving an excise tax bill on time, please keep the Registry, your local tax assessor, and the post office aware of your current mailing address.

Applications for abatement are available at the Assessors Office.

Any further questions or inquiries contact:

413-467-7196 Phone 413-467-3101 Fax

Board of Assessors 215-B West State St Granby, MA 01033