**Motor Vehicle Excise Tax Abatements**

If an owner of a motor vehicle thinks that he/she is entitled to an adjustment of his/her excise bill, it is strongly recommended that he/she pay the bill in full, then contact the local Board of Assessor for an application for abatement: [Motor Vehicle Abatement](https://www.mass.gov/doc/motor-vehicle-excise-short-form/download).

Although payment of a bill is not a precondition for an abatement, an owner risks incurring late fees and penalties if an abatement is not granted. Applications for abatement must be received by the assessors by December 31 of the year following the year of the tax. If the bill is mailed after December 1 of the year following the tax year, application must be made on or before the 30th day from the date of issue or the date of mailing, whichever is later.

Abatements can be handled through the mail; however, the bill should be paid as assessed and a refund will follow if the abatement is granted. Abatements can be filed if the owner believes the assessment is incorrect, or if the vehicle was sold during the year in which it is being taxed and the registration was properly cancelled, or if the owner moved, registered the vehicle in another state, and cancelled the registration in Massachusetts, or did not renew the registration in Massachusetts.

If the registration is cancelled, it is most important to return the plate(s) to the Registry of Motor Vehicles and to obtain a return plate receipt. When an abatement is granted, excise bills are prorated by the month, thus the owner is responsible for the excise accrued through the month in which the car was last registered to him/her. If the application for abatement is denied at the local level or if a decision is not made within three months of filing, the denial can be appealed to the State Appellate Tax Board. Any abatement granted by the State Appellate Tax Board because of overpayment shall be refunded by the city or town treasurer accompanied by six percent interest, calculated from the date of payment of the excise to the date the refund is paid. No interest is due the taxpayer if the abatement is granted by the Board of Assessors. No abatement can reduce a tax to less than $5, and no abatement of less than $5 will be granted.