

Valid reasons for an abatement

You may receive an abatement for any of the following:

- **Moved outside of Massachusetts** - During the same calendar year as the excise, you:

1. Moved to another state or country
2. Registered the vehicle there, and
3. Canceled or did not renew the Massachusetts registration

Assessors may treat registration in the new state or country as a cancellation of the Massachusetts registration, especially where you must surrender Massachusetts plates to register. In that case, the assessors should abate any excise assessed for the following year as well. If the Massachusetts registration continues for another calendar year, you should cancel the registration to avoid being taxed further.

- **Moved from billing city or town** - You:

1. Moved to another city or town within Massachusetts before January 1 of the excise calendar year, and
2. Notified the RMV of your address change and vehicle's place of garaging by January 1 of the excise calendar year, or within 30 days of the move if later.

Assessors must abate the whole excise within 60 days of the abatement, and notify the assessors of the city or town where the excise should have been assessed. The assessors of that city or town must then recommit the excise to the collector so that you're billed for the year. You do **not** have a right to abatements if you move to another Massachusetts city or town during the same calendar year as the excise.

- **Vehicle was overvalued** - The excise was based on more than the appropriate percentage (see "Calculating the Excise"). In this case, assessors should abate the excise to the correct amount and notify the Registry of Motor Vehicles (RMV) to prevent incorrect excises from being assessed in the future.

You do not have a right to abatements due to value based on the actual purchase prices or the current vehicle conditions. The excise is not based on the actual purchase price or "book value" of the vehicle.

- **Your vehicle was stolen** and:

1. You notify the local police authorities within 48 hours of discovering the theft,
2. You surrender your certificate of registration more than 30 days after the theft, and
3. You received a certificate of cancellation of registration signed by the Registrar of Motor Vehicles (RMV) or your authorized agent verifying that your vehicle was stolen.

- **Transferred vehicle ownership** - During the same calendar year as the excise, you:

1. Transferred title to the vehicle, due to sale, trade, gift, repossession, Lemon Law return, insurance settlement or other disposition, and
2. Cancelled or transferred registration of the vehicle to another vehicle
You do not have a right to abatements if you keep ownership of your vehicles after canceling or transferring the registrations.

- **Re-registered the vehicle** – The same vehicle was registered in the same year by the same person (e.g., you later register the vehicle with a vanity plate). During the same calendar year as the excise, the same taxpayer:

1. Canceled the vehicle registration
2. Retained ownership of the vehicle, and
3. Re-registered the vehicle later in the year
The taxpayer is eligible for abatement of the entire excise assessed upon re-registering the vehicle.