

NOTICE

For receipt, enclose a self-addressed stamped envelope with entire bill. If no receipt is desired, DETACH COLLECTOR'S COPY and forward with remittance.

IF YOUR MOTOR VEHICLE EXCISE IS NOT PAID IN FULL WHEN DUE, YOU WILL BE CHARGED INTEREST AT THE RATE OF 12% PER YEAR AND COLLECTION COSTS. YOU MAY ALSO BE BARRED FROM RENEWING YOUR REGISTRATION AND DRIVER'S LICENSE. PAYMENT IS CONSIDERED MADE WHEN RECEIVED BY THE COLLECTOR.

You may be entitled to an abatement (or refund if the excise is paid) if:

- (1) Your vehicle is valued for more than the percentage of manufacturer's list price in the schedule established by G.L. Ch. 60A, § 1.
- (2) Your vehicle is exempt from the excise under G.L. Ch. 60A, § 1.
- (3) You sell, trade or otherwise transfer ownership of the vehicle, and transfer or cancel your registration, during the same calendar year.
- (4) You move to another state, register the vehicle there and cancel or not renew your Massachusetts registration, during the same calendar year.
- (5) Your vehicle is stolen, you report the theft to the police within 48 hours, and you cancel your registration and obtain a certificate from the Registry of Motor Vehicles at least 30 days after theft.
- (6) You register the same vehicle again later in the same calendar 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.

Applications for abatement must be received by the Board of Assessors within 3 years after the excise was due, or 1 year after the excise was paid, whichever is later. To preserve your right to appeal, you must file on time. Filing an application does not stay the collection of your excise. To avoid interest and collection charges or action, you must pay the excise in full on or before the due date. You will receive a refund if the assessors grant the abatement.

Abatement applications are available on request from the Assessors' Office.

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

CONTACT THE ASSESSORS' OFFICE IF YOU HAVE QUESTIONS ABOUT YOUR EXCISE OR ABATEMENT RIGHTS AND THE COLLECTOR'S OFFICE IF YOU HAVE QUESTIONS ABOUT PAYMENT OF THE BILL.