

TOWN OF CLINTON
MOTOR VEHICLE EXCISE ABATEMENT APPLICATION
 General Laws Chapter 60A, Sections 1 through 8

INSTRUCTIONS: To apply for an abatement (or refund if excise has been paid), complete this form and provide the specified documentation. Abatement application **must** be filed with the Board of Assessors within 3 years after the excise was due. **By law the Assessors cannot act on late applications.**

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. **Abatements can only be made against the original excise amount, penalties and fees can not be adjusted or waved by the Assessors Office.**

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:
Town of Clinton ° Board of Assessors
242 Church Street ° Clinton, MA 01510
RMV Customer Service 1- 617-351-9380
Board of Assessors telephone (978) 365-4117
Board of Assessors Fax (978) 365-4104

www.clintonma.gov email: assessors@clintonma.gov

-----Do not write below this line -----

Cal. Year _____ Bill # _____
 Valuation _____ Months Assessed _____
 Original Excise Tax \$ _____
 Abatement allowed \$ _____
 Adjusted Excise Tax \$ _____
 Cert. # _____ Date: ___ / ___ / ____
 Assessors _____

BILL INFORMATION: * Complete for the VEHICLE that is NO LONGER IN YOUR POSSESSION

Tax Year _____ Issue Date ___ / ___ / ____ Bill Number _____ Vehicle Year _____
 Plate/Reg. Number _____ Date of Registration ___ / ___ / ____ Model _____

Name (as shown on Bill) _____

Address (as shown on Bill) _____

Mailing Address (if different, for refund) _____

INDICATE THE REASON THAT YOU ARE APPLYING FOR AN ABATEMENT:

Check where applicable

You must provide this documentation

- Vehicle sold or traded *..... Bill of sale AND plate return receipt or new registration from Registry of Motor Vehicles (RMV).
- 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.
- Vehicle repossessed or junked *..... Notice from lienholder or receipt from junk yard AND plate return receipt, C-19 form or new registration.
- Vehicle returned (Lemon Law) *..... Letter from dealer certifying return AND plate return receipt or new registration
- Moved from Clinton..... 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 in the next year.
- Moved from Massachusetts..... Date of move: ___ / ___ / ____ registration from the new state or country **AND Massachusetts plate return receipt**.
- Exemption..... Type: _____ Qualifying documentation
- Other..... Explain _____ Qualifying documentation

Subscribed under the penalties of perjury,

Signature: _____ **Date:** ___ / ___ / ____

Telephone: Day _____ **Night** _____

Instructions for Filing For Motor Vehicle Excise Abatement

There are two pieces of documentation that you must provide in order to be granted an abatement.

First, you must bring or send documentation to show:

1. Plate Return Receipt
2. New Registration showing old plate is on a new vehicle or
3. Lost Plate Affidavit (C-19) receipt

You must also include proof of what you did with the old vehicle, such as:

1. Trade-in papers
2. Bill of sale
3. Donation receipt
4. Insurance Total Loss Statement
5. Junkyard Receipt

The last action to occur will determine the date for granting the abatement. An example of this is if you returned your license plate on September and did not sell your vehicle until November. In this case, we would be able to grant your abatement effective November.

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

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

If you moved to another town in Massachusetts, but your car was still registered in Clinton as of January 1st, you must still pay Clinton. If you moved out of state, you must send a copy of your new registration from the new state and Plate Return Receipts from Massachusetts.