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Town of Hanover
Board of Assessors
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Dear Taxpayer,

In order to process an abatement on your motor vehicle excise tax bill you must provide us documentation to verify the disposition of **both** the **Plate** (e.g., was it transferred or turned in?) and the **Vehicle** (e.g., was it sold, a total loss, etc.?).

We require documentation from the following list:

As to the license plate:

1. Plate Return Receipt if the plates were turned in (with VIN#) **or**
2. New Registration Form if the plates were transferred;

AND

As to the vehicle:

3. Bill of Sale if the car was sold or traded (with VIN #)
4. Insurance Settlement Letter if the vehicle was totalled (with Vin #)
5. Affidavit of Lost or Stolen Plate (C-19 form)
6. Registration form from new State of or Country
7. Letter from Commanding Officer (Non-domiciliary serviceperson)
8. Copy of Donation Letter (with VIN # and Repossession date)
9. Repossession Letter (with VIN# and repossession date)
10. Junk Yard Receipt if the vehicle was scrapped (with VIN#)
11. Purchase Agreement citing vehicle as Trade-in (With VIN #)

_____ It appears that the Garage Code may be incorrect, **contact the RMV Customer Service and Excise Correction Department at 857-368-8181.**

Thank you for your cooperation, if you should have any additional questions please call 781-826-6401.

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



MINIMUM ABATE MENT

The minimum motor vehicle abatement which may be made is \$5.00. If a registrant otherwise qualifies for an abatement but the amount of that abatement is less than \$5.00, no abatement may be made.

DISCRETIONARY ABATE MENTS

Assessors may abate motor vehicle and boat excises in certain circumstances where the taxpayer did not timely file for an abatement. The excise must be unpaid and the abatement must be consistent with guidelines issued by the Commissioner. For details regarding the assessors' discretionary authority, assessors should consult IGR 04-209.

CIRCUMSTANCES WHICH ALLOW ASSESSORS TO EXERCISE

ABATE MENT AUTHORITY

Where assessors possess jurisdiction to make abatements, they may exercise that authority in the following circumstances:

A VEHICLE IS OVERVALUED

As is explained in Chapter 1 of this manual, Ch. 60A §1 of the General Laws sets out the procedure whereby motor vehicles are to be valued for the purpose of the excise. This procedure is based upon the manufacturer's list price for that vehicle, discounted by the designated percentage which accords with the age of the vehicle. However, the statute permits the assessors to abate that value if, in their opinion, the value so determined is excessive.

Assessors should rarely exercise this abatement authority and, then, only in the case of some extraordinary circumstance unique to a particular vehicle. If, for example, a vehicle were substantially damaged due to an accident or other cause and were not repaired, the assessors could lawfully abate its value.

In the absence of some extraordinary circumstance, however, a value properly calculated should not be altered because valuing all motor vehicles using a uniform proce-

sure ensures equity and regularity in the assessment process.

A REGISTRANT TRANSFERS TITLE TO A VEHICLE AND CANCELS THE REGISTRATION ON THAT VEHICLE

Ch. 60A §1 makes an abatement available if "during a calendar year ownership of a motor vehicle ... is transferred by sale or otherwise and its registration is surrendered.

Two actions are necessary for qualification for this abatement eligibility. A vehicle owner must both (a) convey title to the vehicle and (b) cancel the registration on that vehicle. The performance of one of these actions, alone, does not qualify a person for an abatement. *Therefore, a person who cancels the registration on a vehicle during a calendar year but does not convey title to the vehicle is not entitled to an excise abatement for any part of that year.* For the succeeding fiscal year, the vehicle should be assessed as personal property. See Chapter 2, "Liability of motor vehicles for a personal property tax."

A transfer of title may be made by gift, sale, repossession or any other action which conveys ownership from the registrant to some other person. In processing an application for abatement under this provision, assessors should require that they be presented with a copy of a bill of sale or some other document which establishes that a transfer has occurred. If a registrant claims abandonment of a vehicle at a junkyard or some other place of disposition, that registrant must present evidence thereof, such as a receipt from the owner of the junkyard. If an insured vehicle is totaled in an accident and settlement is made for the full value of the vehicle, title passes to the insurance company by right of subrogation (legal doctrine of substituting one creditor for another). In such a case, the month the insurance company makes payment to the insured is the month that title transferred.

Generally, the assessors should require a plate return receipt to show evidence of cancellation of registration. However, in some circumstances, such as when a vehicle is to-