



DEPARTMENT OF FINANCE
ACCOUNTANT, ASSESSORS, TREASURER/COLLECTOR

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How to File for Abatement of Motor Vehicle Excise

The Application for Abatement must be received by the Assessors within three years after the excise is due, or one year after the excise is paid, whichever is later. To avoid interest, charges, and collection action, you must pay excise as billed by the due date. No abatement or refund of less than \$5 may be made. You need to provide the Assessors with a completed and signed Application for Abatement of Motor Vehicle Excise Form 126-MVE and documentation of **both:**

- 1. DOCUMENTATION OF WHAT WAS DONE WITH THE VEHICLE (SEE BELOW)***
- AND***
- 2. PLATE RETURN RECEIPT OR NEW REGISTRATION IF TRANSFERRED***

You may scan or use your smart phone to take photos of your required supporting documentation and abatement application and email to assessingdept@harvard-ma.gov for faster service. You can cancel your registration <https://www.mass.gov/how-to/cancel-your-vehicle-registration-license-plates>

Vehicle Sold, Traded, Junked, or Donated: A copy of the Bill of Sale, Trade-In Agreement, Junkyard Receipt, or Donation Receipt

Vehicle Totaled, Repossessed or Stolen: If totaled, provide a copy of the letter from the insurance company rendering the identified vehicle a total loss with the date of the accident. If repossessed, provide notice of repossession from lien holder. If stolen, provide the police report or insurance settlement letter.

Registration Cancelled: You are *not* entitled to abatement if you cancel your registration and retain ownership of the vehicle. You must provide documentation of transfer of title of vehicle to receive abatement.

Military and Veterans: To be eligible for a motor vehicle excise exemption, a veteran must, as documented by the United States Department of Veterans Affairs, have actually lost, or have the permanent loss of use of, at least one foot or hand, or have permanent legal blindness in at least one eye, due to his or her military service. A veteran who does not have one of those specific disabilities can also qualify for an excise exemption if the RMV's Medical Advisory Board (MAB) has determined that the veteran is permanently disabled due to his or her military service. G.L. c. 60A, § 1. Veterans who the Medical Advisory Board (MAB) determines have permanent service-connected disabilities and are eligible for a disabled veteran (DV) plate can receive the exemption by evidence of their DV plate or providing a copy of their MAB letter. Military soldiers and sailors who are stationed in MA due to military orders will need to provide a letter from their commanding officer establishing their absence from their domicile state due to compliance with military orders.

Exemptions: Handicapped non-veterans will be required to provide documentation of certification by a physician of the existence of total loss of use as per MGL CH60A S1.

Moved Out of State: If you have moved out of state, provide a copy of your vehicle's new registration. Please note that excise bills will continue to generate until your MA Registration is cancelled by your notification to the Mass RMV or until it has expired.

Moved Within Massachusetts: In the case of any person who moves within Massachusetts during the calendar year, the excise will be due to the municipality where the vehicle was originally registered for that calendar year. You are responsible to change your address at the Registry of Motor Vehicles within 30 days of moving and to update your vehicle's garage location on your insurance policy to ensure future years excise bills are generated from your new municipality.

Overvaluation: The excise valuation is a percentage of the manufacturer's suggested retail price "MSRP" of the vehicle when new. It is not based on the sales price or on the "blue book" value. Excise is calculated at the rate of \$25.00 per thousand dollars of this valuation. All valuation issues should be directed to the Registry of Motor Vehicles to be corrected at the source. The Registry of Motor Vehicles determines the value stated on the bill using the following table:

In the year preceding the year of manufacture (ex. A 2018 vehicle purchased in 2017)	50% of original MSRP
In the year of manufacture (ex. A 2017 vehicle purchased in 2017)	90% of original MSRP
In the second year	60% of original MSRP
In the third year	40% of original MSRP
In the fourth year	25% of original MSRP
In the fifth and all succeeding years	10% of original MSRP

Please call the Assessors' Office at 978-456-4100 extension 315 or email assessingdept@harvard-ma.gov with any questions you may have.

Carol Dearborn
Assistant Assessor