

APPLYING FOR AN ABATEMENT OF MOTOR VEHICLE EXCISE TAX

You are not entitled to an abatement of Motor Vehicle Excise tax if you:

1. Cancel your registration and retain ownership of the vehicle
2. Move to another city or town in Massachusetts during the same calendar year

You **MAY BE** entitled to abatement if you: sell or trade your vehicle; the vehicle is totaled, junked or donated; returned due Lemon Law; or the vehicle is moved from Ayer.

In order to apply for abatement, you must complete an abatement application ([click here](#)) and provide supporting documentation showing what was done with the plate and what was done with the vehicle:

1. If the vehicle is sold or traded in

- Bill of sale or Trade in paperwork **AND**
- Plate return receipt or new registration if plate transferred to another vehicle

2. If the vehicle was stolen or totaled

- Police report or insurance settlement letter **AND**
- Plate return receipt or lost plate affidavit

3. If the vehicle is junked or donated

- Receipt from Junk yard or donation letter from charity **AND**
- Plate return receipt

4. If the vehicle is returned (Lemon Law)

- Letter from dealer certifying return **AND**
- Plate return receipt or new registration if plate is transferred

5. If you moved out of Ayer

- If you moved **after** January 1st, you still owe the excise tax to Ayer
- If you moved to another state, you must provide us with a plate return receipt **AND** copy of the new registration from the state you now reside in
- If you moved to another city or town in Massachusetts **prior** to January 1st, you must provide us with proof of residency prior to January 1st **AND** proof that the RMV was notified before January 1st of the change of address

Motor Vehicle Abatement applications are processed at the end of the month. You will be issued an Abatement Certificate upon approval of your abatement request. If you are due a refund for overpayment, a check will be mailed to you in 4-6 weeks by the Ayer Collector's Office. Please contact the Assessor's Office at 978-772-8211 with any questions.