



Town of Rochester

Board of Assessors

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Massachusetts General Laws Chapter 60A

Instructions for Filing for a Motor Vehicle Excise Abatement

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

FIRST, you must provide proof of what you did with the license plate, such as:

- Plate Return Receipt
- New Massachusetts registration showing old plate is on a new vehicle
- Lost Plate Affidavit (C-19) receipt

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

- Trade-in papers
- New registration in another state
- Bill of Sale
- Donation receipt
- Insurance Total Loss Statement (that describes the vehicle – not just a claim #)
- Junkyard Receipt

We must use whatever happened last as the date for granting the abatement. An example of this is if you returned your license plate in April and did not sell your vehicle until June. In this case, we are required to use the later date of June.

If you still own the vehicle, but it is no longer 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 Rochester as of January 1st, you must still pay Rochester. If you moved out of state, you must send a copy of your new registration from the new state and Plate Return Receipt from Massachusetts.

Please be advised that no abatement can be granted until we have all the necessary paperwork.

FILING AN ABATEMENT DOES NOT CHANGE THE DUE DATE OF THE EXCISE BILL.