State Tax Form 135L-MVE/BE

Issued 12/2004

THE COMMONWEALTH OF MASSACHUSETTS

Application No.

_____

Tax Bill No.

Name of City or Town

Office of the Board of Assessors

_____

Date

Notice of Late Motor Vehicle/Boat Excise Abatement/Exemption Application Calendar/Fiscal Year _____

Your application for a calendar/fiscal year _____ motor vehicle/boat excise abatement/exemption was received by the board of assessors after the filing deadline.

By law, a taxpayer loses any right to an abatement/exemption if the application is not filed on time. To be timely, the application had to be received within three years after the excise was due, or one year after the excise was paid, whichever was later. General Laws Chapter 60A §2/60B §5.

The assessors may act on a late application in some limited circumstances, but only if the excise is still outstanding. General Laws Chapter 60A §8/60B §5. Any action is solely discretionary, however, and cannot be appealed to any local or state board, agency or official.

This notice informs you that:

☐ By law, no action can be taken because the excise is paid.

☐ No action is being taken on your application. Your recourse is to pay the excise and file an abatement/exemption application within one year of the payment date. If you disagree with the assessors' decision on that application, you will have a right to appeal.

_____

Registration/Document No. Model Year Model/Name Manufacturer/Length

BOARD OF ASSESSORS OF _____

_____

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THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE