

## MOTOR VEHICLE AND TRAILER EXCISE

Under Massachusetts General Laws, Chapter 60A, an excise shall be assessed on every motor vehicle and trailer registered during the calendar year.

### THE EXCISE

The excise is imposed on the privilege of registering a motor vehicle and is not a property tax. It therefore applies to anyone who registers a motor vehicle in Massachusetts. Each vehicle is taxed from the first day of the month in which it is registered for the balance of the year. The proceeds become part of the general funds of the municipality and have the effect of reducing the property tax.

The rate of \$25.00 per thousand, which shall be effective for calendar year 1981 excises and thereafter is uniform throughout the Commonwealth. No excise shall be for less than \$5.00 for 1985 and thereafter.

Non-payment will result in additional charges and will lead to non-renewal of the vehicles registration and the taxpayer's license. For 1985 and thereafter payment is due in 30 days from the date of the bill.

### THE VALUE

The value of the motor vehicle for excise purposes is determined by the Commissioner of Revenue at varying percentages of the manufacturer's list price in the year of manufacture as follows:

In the year preceding the designated year of manufacture	50%
In the year of manufacture	90%
In the second year	60%
In the third year	40%
In the fourth year	25%
In the fifth year	10%

**Condition and market value are not considerations in determining the value, nor is age after the fifth year.**

### ASSESSMENT

An excise is assessed on a motor vehicle or trailer by the assessors of the municipality in which the vehicle is customarily garaged. The excise is based on information furnished on the application for registration. Any correction of name, model, registration number, make or year of manufacture must be recorded with the Registry of Motor Vehicles.

### ABATEMENTS

An abatement is in order in the following cases:

1. When the motor vehicle is sold or otherwise disposed of and the registration is cancelled. PLATE RETURN RECEIPT OR LOST PLATE AFFIDAVIT REQUIRED.
2. When a registrant and motor vehicle are transferred to another state or country. PROOF OF REGISTRATION IN SUCH OTHER STATE OR COUNTRY AND PLATE RETURN RECEIPT OR LOST PLATE AFFIDAVIT REQUIRED.
3. When the motor vehicle is overvalued. LETTER FROM REGISTRY OF MOTOR VEHICLES REQUIRED.
4. When there is a subsequent registration of the same vehicle in the same year by the same person.
5. When the vehicle is stolen and notification of the theft within 48 hours is given to the police, or totaled in an accident, and certificate of registration surrendered not less than 30 days after the theft or accident. WE MUST HAVE A LETTER FROM YOUR INSURANCE COMPANY ON THEIR LETTERHEAD, GIVING US THE EXACT DATE OF THEIR SETTLEMENT TO YOU AND A COPY OF THE POLICE/ACCIDENT REPORT IF APPLICABLE.
6. If your vehicle was repossessed and the plates taken as well, please provide a copy of the LOST PLATE AFFIDAVIT.

A proportionate abatement of the excise may be granted if any of the above conditions is met and the proper documentation is provided. Abatements must be applied for with the Board of Assessors on or before December 31 of the year following the year for which the excise is assessed.

**No abatement shall be less than \$5.00**

### PENALTIES

1. The excise is due and payable within 30 days of the date of issue. If not paid when due, it is subject to penalties of interest, demand, charges and fees.
2. A motor vehicle and trailer excise remaining unpaid after the due date must be reported by the Collector of the municipality to the Registry of Motor Vehicles for marking of registration and license for non-renewal.
3. Registration can also be marked for non-renewal for unpaid excises for previous years. If a registration is marked for non-renewal, a filing fee of \$10.00 together with payment of delinquent excises is required to restore it.

**FOR FURTHER INFORMATION CONTACT THE ASSESSORS' OFFICE AT 978-249-3880**