

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 a part of the general funds of the municipality and have the effect of reducing the property tax.

The rate of \$25.00 per thousand dollar valuation for the calendar year is uniform throughout the Commonwealth. No excise shall be for less than \$5.00.

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

THE VALUE

The value of a 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 preceeding 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 and succeeding years—	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 and the registration is cancelled or when the vehicle is traded for another vehicle
- 2) When a registrant and motor vehicle are transferred to another state or country with proof of registration in such other state or country and proof of cancellation of registration in Massachusetts.
- 3) When a motor vehicle is overvalued.
- 4) When there is subsequent registration of the same vehicle in the same year by the same person.
- 5) When a vehicle is stolen and notification of theft within 48 hours is given to police and certificate of registration surrendered not less than thirty (30) days after the theft and certificate from Registry verifying same.

A proportionate abatement of the excise may be granted if any of the above conditions is met and the application is properly filed. Forms for applying for abatement will be mailed on request from the assessor's office.

An application for abatement of a motor vehicle or trailer excise must be received by the assessors within three (3) years after the excise was due, or one year after the excise was paid, whichever is later. Assessors may abate motor vehicle and boat excises in certain circumstances where the taxpayer did not timely file for an abatement.

PENALTIES

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.

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.

Registration can also be marked for non-renewal for unpaid excises of the previous year.

If a registration is marked for non-renewal a filing fee of \$20.00 together with payment of delinquent excises is required to restore it.

**FOR FURTHER INFORMATION CONTACT YOUR
LOCAL BOARD OF ASSESSORS**