

## 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 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 vehicle's registration and of the taxpayer's license. For 1985 and thereafter payment is due in 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 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 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 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 assessors' office.

Application for abatement or refund must be filed with the Board of Assessors in writing on an approved form on or before December 31 of the year following the year for which the excise is assessed.

### 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 Registrar 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**

**BOARD OF ASSESSORS  
Massachusetts**

<b>ASSESSORS' USE ONLY</b>
Date Received _____
Application No. _____

\_\_\_\_\_  
NAME OF CITY OR TOWN

Calendar Year 20\_\_\_\_

**MOTOR VEHICLE EXCISE ABATEMENT APPLICATION**

General Laws Chapter 60A

Return to: Board of Assessors  
Must be filed with assessors by December 31 of  
the calendar year following the excise year (or 30  
days after the bill is issued if that date is later)

**INSTRUCTIONS:** Complete BOTH sides of application. Please print or type.

**A. TAXPAYER INFORMATION.**

Name(s) (as shown on bill)		Telephone No. (    )	
Address (as shown on bill)			
No.	Street	City/Town	Zip Code
Mailing Address (if different)			
No.	Street	City/Town	Zip Code

**B. BILL INFORMATION.** Complete using information as it appears on tax bill.

Tax Year	Plate / Registration Number
Issue Date	Date of Registration
Bill Number	Vehicle Year
Vehicle Identification Number	Model

**C. SIGNATURE.**

Subscribed under the penalties of perjury	
Signature of Applicant _____	Date _____

**YOU MUST ALSO COMPLETE SECTION D ON REVERSE SIDE**

**DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)**

Calendar Year _____	Assessed Excise \$ _____	Board of Assessors _____
Bill Number _____	Abatement \$ _____	_____
Valuation _____	Adjusted Excise \$ _____	_____
Months Assessed _____		_____
	Certificate Number _____	Date _____

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR EXCISE.  
TO AVOID INTEREST, CHARGES AND COLLECTION ACTION, YOU MUST PAY EXCISE AS BILLED BY THE DUE DATE.

**D. REASON(S) ABATEMENT SOUGHT.** Check reason(s) you are applying and provide the specified documentation.

<input type="checkbox"/> Vehicle Sold or Traded	Bill of Sale <u>and</u> plate return receipt from Registry of Motor Vehicles (RMV) or new registration form if plate transferred to another vehicle.
<input type="checkbox"/> Vehicle Stolen or Total Loss	Police report or insurance settlement letter <u>and</u> plate return receipt, C-19 Form (Affidavit of Lost or Stolen Plate from RMV) or new registration form.
<input type="checkbox"/> Vehicle Repossessed	Notice from lienholder <u>and</u> plate return receipt, C-19 Form or new registration form.
<input type="checkbox"/> Vehicle Junked	Receipt from junk yard <u>and</u> plate return receipt, C-19 Form or new registration form.
<input type="checkbox"/> Vehicle Returned (Lemon Law)	Letter from dealer certifying return <u>and</u> plate return receipt or new registration form.
<input type="checkbox"/> Moved from <u>billing city/town</u> before January 1, of tax year	Date of move: ____/____/____ Proof of residency before January 1, of tax year of bill (e.g., utility bill, voter registration, lease) <u>and</u> proof RMV was notified before January 1, of address change for registration. <b>NOTE:</b> You are entitled to an abatement if you moved to another Massachusetts city or town during the same calendar year of the excise tax. You must notify the RMV within 30 days of moving and before January 1, to be billed by your new city or town next year.
<input type="checkbox"/> Moved from Massachusetts	Date of move: ____/____/____ Registration from new state or country
<input type="checkbox"/> Exemption	Type: _____ Documentation establishing qualifications.
<input type="checkbox"/> Other	Explain: _____ Relevant documentation.

**INFORMATION ABOUT YOUR MOTOR VEHICLE EXCISE**

**MOTOR VEHICLE EXCISE:** You must pay an excise tax for any calendar year you own and register a motor vehicle in Massachusetts. The excise is assessed as of January 1, or the first day of the month the vehicle is registered if registered after January 1. Bills are issued by the city or town where you reside or have your principal place of business based on Registry of Motor Vehicle registration records as of that assessment date. The excise valuation is a percentage of the manufacturer's recommended list price of the vehicle when new (not the sales price or current market value). The percentages are: 50% for the calendar year before the model year, 90% for the model year, 60% for the second year, 40% for the third year, 25% for the fourth year, and 10% for the fifth and following years. Excises for vehicles registered after January 1, are pro-rated from the first day of the month the vehicle is registered until December 31.

**ABATEMENTS.** You may be entitled to an abatement (or a refund if the excise has been paid) if the vehicle is valued at more than the percentage of manufacturer's list price that applies for the calendar year. Abatements may also be granted if you (1) transfer ownership of the vehicle, (2) move out of Massachusetts, (3) re-register the vehicle, or (4) report the theft of the vehicle, during the calendar year. Abatements for those reasons may also require you to cancel or transfer the registration, report the plate lost or stolen, or take other action in that year. You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the vehicle, or (2) move to another Massachusetts city or town, during the calendar year. Abatements are pro-rated from the first day of the month after the last eligibility requirement takes place until December 31. No excise may be reduced to less than \$5.00. No abatement or refund of less than \$5.00 may be made.

**DEADLINE.** Your abatement application must be filed with the Board of Assessors on or before December 31, of the calendar year following the excise year (or 30 days after the bill is issued if that date is later). This deadline cannot be extended or waived by the assessors for any reason. If your application is not timely filed, you lose all rights to an abatement and the assessors cannot by law grant you one. An application is filed when received by the assessors.

**PAYMENT.** Filing an application does not stay the collection of your excise. Failure to pay the excise when due may subject you to interest, charges and collection action, including non-renewal of your registration and driver's license. To avoid any collection charges or action, you must pay the excise in full within 30 days of the bill's issue date. You will receive a refund if an abatement is granted.

**DISPOSITION.** The assessors have 3 months from the application filing date to act unless you agree in writing to their request to extend the action period for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing if an abatement has been granted or denied.

CONTACT THE ASSESSORS' OFFICE IF YOU HAVE ANY QUESTIONS ABOUT YOUR EXCISE BILL OR ABATEMENT RIGHTS.