

## MOTOR VEHICLE AND TRAILER EXCISE

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

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### **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**

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