

MOTOR VEHICLE EXCISE FAQ

WHAT IS MOTOR VEHICLE EXCISE TAX?

IT IS AN ANNUAL TAX FOR THE PRIVILEGE OF REGISTRATION. EVERY MOTOR VEHICLE AND TRAILER REGISTERED AUTOMATICALLY TRIGGERS AN EXCISE TAX. THE CITY OR TOWN WHERE THE VEHICLE IS PRINCIPALLY GARAGED LEVIES THE EXCISE ANUALLY. THE REGISTRY OF MOTOR VEHICLES PREPARES DATA FOR EXCISE BILLS ACCORDING TO THE INFORMATION ON THE MOTOR VEHICLE REGISTRATION AND SENDS IT TO THE CITY OR TOWN. CITIES AND TOWNS THEN PREPARE BILLS BASED ON THE EXCISE DATA PROVIDED BY THE REGISTRY OF MOTOR VEHICLES.

WHO MUST PAY EXCISE TAX?

EXCISE IS ASSESSED TO ANYONE WITH MASSACHUSETTS LICENSE PLATES.

WHAT IS THE RATE? AND HOW IS VALUATION BASED?

THE RATE IS \$25.00 PER THOUSAND. THIS IS THE STANDARD FOR THE ENTIRE COMMONWEALTH. THE REGISTRY OF MOTOR VEHICLES BASES VALUATION **ACCORDING TO MANUFACTURER'S SUGGESTED RETAIL PRICE (MSRP)**.

WHEN IS PAYMENT DUE?

PAYMENT IS DUE WITHIN 30 DAYS FROM THE DATE OF ISSUE. A PERSON WHO DOES NOT RECEIVE A BILL IS STILL LIABLE FOR EXCISE TAX. THEREFORE, **IT IS IMPORTANT TO KEEP THE REGISTRY OF MOTOR VEHICLES AND THE POST OFFICE INFORMED OF CURRENT NAME AND ADDRESS SO THAT THE EXCISE BILL CAN BE DELIVERED PROMPTLY.**

DO I STILL HAVE TO PAY MY BILL IF I'VE MOVED FROM GARDNER??

IF THE OWNER OF A VEHICLE MOVED AFTER THE FIRST OF THE YEAR AND STILL RESIDE IN MASSACHUSETTS, YOU SHOULD PAY THE BILL IN FULL TO THE CITY OF GARDNER. TO ENSURE CORRECT FUTURE BILLING, CHANGE YOUR ADDRESS AND GARAGING OF THE VEHICLE WITH THE REGISTRY OF MOTOR VEHICLES (SEE WEBSITE).

WHAT IF I MOVED OUT OF MASSACHUSETTS?

IF THE OWNER OF A VEHICLE MOVED OUT OF MASSACHUSETTS AND REGISTERS HIS/HER CAR IN ANOTHER STATE BUT STILL RECEIVES A BILL, NOTIFY THE ASSESSORS OFFICE IN ORDER TO PROVIDE NECESSARY PAPERWORK NEEDED. PLEASE NOTE THAT THE REGISTRY OF MOTOR VEHICLES STRONGLY ENCOURAGES A PERSON WHO HAS MOVED TO ANOTHER STATE TO RETURN PLATES TO REGISTRY OF MOTOR VEHICLES IN ORDER TO AVOID PROBLEMS WITH EXCISE TAX.

WHAT IF I CANCELED MY PLATES?

IF YOU CANCELED YOUR PLATES, PLEASE PROVIDE THE ASSESSORS' OFFICE WITH A COPY OF THE PLATE CANCELLATION RECEIPT FROM THE

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RMV. IF THE BILL HAS BEEN PAID, YOU MAY BE ELIGIBLE FOR A REFUND OF SOME OF THE MONEY. IF THE BILL HAS NOT BEEN PAID, THE ASSESSORS' OFFICE WILL GIVE YOU AN ADJUSTED AMOUNT TO PAY. REGARDLESS OF THE PLATE STATUS, THE BILL MUST BE PAID OR ABATED WITHIN THIRTY (30) DAYS OF THE DATE OF ISSUE TO AVOID PENALTY AND INTEREST.

WHAT IF I DON'T PAY MY EXCISE BILL?

MASSACHUSETTS GENERAL LAWS, CHAPTER 60A, THE LAW GOVERNING MOTOR VEHICLE EXCISE COLLECTION, PLACES THE BURDEN UPON YOU TO RESOLVE YOUR EXCISE BILL. YOU MUST TAKE ONE OF THE TWO ACTIONS LISTED BELOW:

- 1) PAY THE BILL WITHIN THIRTY (30) DAYS OF THE ISSUE DATE AND IF AN ABATEMENT IS GRANTED, A REFUND CHECK WILL BE SENT TO YOU WITHIN 6 TO 8 WEEKS.
- 2) IMMEDIATELY FILE FOR AN ABATEMENT AND PAY THE ADJUSTED AMOUNT AS INDICATED BY THE ASSESSORS' OFFICE WITHIN 30 DAYS OF ISSUE DATE.

FAILURE TO PAY YOUR BILL WITHIN THIRTY (30) DAYS OF THE ISSUE DATE COULD RESULT IN INTEREST, PENALTIES AND POSSIBLY JEOPARDIZE YOUR LICENSE AND/OR REGISTRATION IN THE STATE OF MASSACHUSETTS. PENALITIES AND INTEREST WILL NOT BE REFUNDED.

What if I transferred my plates to a new vehicle?

Please provide the assessors' office with a copy of the new registration. If the bill has been paid, you may be eligible for a refund. If the bill has not been paid, the assessors' office will give you an adjusted amount to pay. The bill for the new vehicle should be paid in full.

What if I lost my plates?

All abatements are based on the plate cancellation date or transfer date on record with the Massachusetts Registry of Motor Vehicles. If the plates are lost or stolen, you must file a Lost Plate Affidavit (C-19) form with the MA RMV. The RMV will provide you with a plate cancellation receipt.

Please provide the assessors' office with a copy of the plate cancellation receipt. If the bill has been paid, you may be eligible for a refund. If the bill has not been paid, the assessors' office will give you an adjusted amount. Regardless of the plate status, the bill must be paid or abated within thirty (30) days of the date of issue to avoid penalty and interest.

IMPORTANT REMINDER

Remember that when a motor vehicle is registered, a motor vehicle excise bill is generated and the owner is responsible for its payment. If the owner moves within Massachusetts or out-of-state, if he or she sells or trades the motor vehicle, or if it is stolen, he or she needs to make EVERY EFFORT to obtain the bill, to pay it, and then to apply for an abatement if they are eligible.