

## MOTOR VEHICLE EXCISE TAX

The motor vehicle excise tax is imposed on every vehicle, trailer, and motorcycle in Massachusetts. The tax is imposed for the privilege of using the roadways and for registering a motor vehicle. The registration process of a motor vehicle triggers the assessment of the excise.

The information on all excise tax bills comes directly and exclusively from the information your insurance company and/or agent supplies to the Registry of Motor Vehicles. The Town does not set the value of the vehicle or compile the information on your bill. Questions about the vehicles valuation should be directed to the RMV Website.

The statewide motor vehicle excise tax rate is \$25.00 per \$1,000. of valuation. The original (model year) value is based upon the manufacturer's list price according to the N.A.D.A. Blue Book. This taxable value is adjusted each year in accordance with the following schedule:

Year prior to model Year	50%
Model year	90%
Second year	60%
Third year	40%
Fourth year	25%
Fifth year and each year after	10%

Motor vehicle bills are issued on a calendar year basis. The bill is owed to the community where the vehicle or trailer was garaged as of January 1. The address of the registrant is based upon the registration address provided by the owner to the RMV.

Vehicles registered for a portion of a calendar year are eligible for proration based upon whole months. For cancelled or changed registrations, it is up to the owner to notify the Board of Assessors. The minimum assessment for a motor vehicle excise tax is \$5.00.

The most common reason for a tax bill to be issued for a vehicle no longer on the road is failure of the owner to return the plates to the RMV.

The most common reason for a tax bill to be issued to a former place of residence is the failure to notify the RMV of the address change or a new place of garaging.

**Please Note:** Failure to receive the bill does not negate the bill, you will be held responsible for all interest and charges if the bill is not paid by the due date.