

# Motor Vehicle Excise FAQ's

## Why am I receiving an Excise bill?

By Massachusetts law, Chapter 60A, every registered vehicle, and by Massachusetts law, Chapter 59, Section 2, any unregistered vehicles in the state, is subjected to an annual excise tax for the privilege of road use, whether actual or future.

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## Who compiles the bill?

While individual communities bill and collect these excise taxes, it is the [Registry of Motor Vehicles](#) that compiles all the information you see on the bill, according to the information on the registration.

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## How is my vehicle's value calculated?

The value is accessed electronically through a data bank complete with valuation figures at the [Registry of Motor Vehicles](#). Different sources provide the valuation figures depending upon whether the motor vehicle is an automobile, a motorcycle, a truck, or a trailer. For example, automobile valuations are derived from figures published in the [National Automobile Dealers Association Official Used Car Guide \(NADA\)](#). Figures are the manufactures' list prices for vehicles in their year of manufacture. Present market value, price paid, or condition are not considered for excise tax purposes.

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## My vehicles valuation is too high or too low. Who do I contact?

The [Registry of Motor Vehicles](#) determines your vehicles valuation on your excise bill. You should contact them with any concerns on your valuation.

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## How is my bill computed?

The statutory excise rate is \$25 per thousand dollars of value. The value of a vehicle for the purpose of the excise is the applicable percentage for that year of the manufacturer's suggested retail price for that vehicle. The applicable percentages are set out in state law (M.G.L. c.60A, s.1) as follows:

In the year preceding the 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%

*Vehicles older than five years should have a fixed excise bill for succeeding years of ownership. No excise bill shall be less than \$5.*

### **I just received and paid a bill. Why am I receiving another?**

The most confusion arises when a vehicle is registered late in the calendar year. This generates a tax bill early in the next calendar year, which may be followed soon after by a full year bill for the new calendar year. Each bill identifies the year prominently. Taxpayers should make note of the year of the bill when paying an excise tax.

### **I no longer have this vehicle. Do I still have to pay the bill?**

If an excise bill is received for a vehicle or trailer which has been sold, traded, donated or junked, it is the registrant's responsibility to inform the town's Assessor office and supply them with all necessary information. Our advice is to pay the bill first then look into the appropriate adjustment with the Assessor's Office.

*It is important that the bill for the vehicle that is no longer owned, not be ignored. The collection process will not cease until the proper paperwork has been filed with the Assessor's Office.*

### **When are Excise Bills mailed out?**

Excise bills are sent to taxpayers by the Town of Conway

throughout the year, as groups of bills known as commitments (up to 12 per year). They are received by the Town from the [Massachusetts Registry of Motor Vehicles](#). Approximately three-fourths of all excise bills will be mailed in the First Commitment as a single group, usually between the last week of January through the last week of February, and will be due by statute, in 30 days from the date of issue. The remaining groups of bills

will be sent throughout the remainder of the year as additional commitments are received by the Town from the [Registry of Motor Vehicles](#). The Town of Conway has no control over which bills will be included in any particular commitment as received from the [Registry of Motor Vehicles](#).

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## **I should have received an Excise Bill. Why have I not received one?**

**There are many reasons why you may not have received a Motor Vehicle Excise tax. They may be any of the following:**

1. The [Registry of Motor Vehicles](#) does not have your current mailing address.
2. Your registration has expired.
3. You haven't been billed yet. (Note: The Registry commits up to 12 billing cycles in a calendar year.)
4. The U.S. Postal Service has misplaced your bill.

Please be advised that under M.G.L. Chapter 60A, Section 2, "Failure to receive an excise notice shall not affect the validity of the excise". A person who does not receive a bill is still liable for the excise plus any interest and/or charges accrued. If you have not received a bill or think you have an outstanding excise tax, please feel free to contact the Collector's Office and inquire.

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## **Why am I being billed from a different town than I live in?**

1. The [Registry of Motor Vehicles](#) is responsible for determining by which community the vehicle owner will be billed. The billing community is determined by the "Place of Garaging" (As of January 1).
  2. The [Registry of Motor Vehicles](#) does not have your current towns mailing address.
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## **Can I make a partial payment towards my excise bill?**

Partial Payments of motor vehicle excise bills are not accepted. Since the law states that as interest and charges accrue, they become part of the bill; therefore, payment will only be accepted if all fees and charges are included with payment.

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**Why am I receiving another tax bill for my new car? When I registered my new car at the Registry of Motor Vehicles, I paid a tax. Am I paying twice?**

The tax you paid at the [Registry of Motor Vehicles](#) is a Massachusetts Sales Tax. The bill you recently received is an Excise tax bill. This excise tax bill must be paid as well.