

Confused by Motor Vehicle Excise Taxes?

Here's what you need to know:

Excise Taxes are a fee levied by the STATE for the privilege of using roads and other avenues of transportation (such as waterways). They are issued in batches by the Registry of Motor Vehicles, who then sends them to the Town in which your vehicle was **garaged** on January 1st or on the date you registered it if after January 1st . Payment is due within 30 days of the "issue" date on your bill. The fee covers the full year or whatever portion of the year that particular vehicle is registered.

Generally, you cannot receive an abatement of an excise tax bill unless the vehicle has been sold, traded, totaled, repossessed or junked AND the plate has been transferred to another vehicle, cancelled or returned to the Registry. So what's the problem? Getting billed for a vehicle you no longer have?

No longer living in the town that's sent you a bill?

YOU MUST STILL PAY YOUR BILL! If you do not **pay your bill on time**, you are subject to **finances, interest and ultimately a hold on your license and/or registration.**

Here's what you need to do:

IF YOU NO LONGER OWN THE VEHICLE

If you have sold, traded, junked, or given away your vehicle or had it repossessed or taken by an insurance company following an accident, you need to provide the Town which sent you an excise with:

- 1. a signed and dated abatement application** (available on line at www.shutesbury.org/offices_&committees/Assessor/ Motor Vehicle Excise Abatement Application, or from the Assessors office)
- 2. proof that you no longer own the vehicle.** This may be a transfer of title, bill of sale or gift (hand-written is fine), or purchase agreement showing the car as a trade, or an insurance company settlement report showing vehicle identification number and date. All documents must be **signed** and show the **date** of transfer & **identification** of the car (year, make, model and VIN if possible).
- 3. proof of license plate cancellation, return or transfer** (a returned plate receipt, or on-line cancellation from <http://www.massrmv.com>, or a copy of a new registration using the old plate).

IF YOU'VE MOVED...WITHIN MASSACHUSETTS

The town in which your vehicle was "garaged" on January 1st or on the day you registered it if after January 1st is the town to which you owe your tax. If you moved prior to January 1st and received a bill from the town you left, you may request an abatement from the town you left by providing proof of residency elsewhere (such as a signed and dated lease; registration of the same vehicle with vehicle identification number and date listed in another town). **By law, you must notify your insurance company and the Registry of Motor Vehicles within 30 days of a move!** Note that your **mailing address and place of garaging may differ.** **VERY IMPORTANT:** Please make sure your **insurance company** and the **Registry** correctly identify on their forms the town in which your vehicle is **garaged!**

IF YOU'VE MOVED....OUTSIDE MASSACHUSETTS

Provide the Assessors' Office with a copy of (a) an **abatement application**, (b) your **new registration** in your new state **and** (c) a copy of your **plate cancellation or return receipt in Massachusetts.**

Questions? Call the Assessors' office regarding abatements and the Tax Collector regarding fines or interest levied on late tax payments. **Shutesbury Assessors Hours:** Mon & Tues 10 – 3 PM ,
Wed 1-4 PM, Thurs 12-4 PM, Fri by appt. Email: assessor@shutesbury.org Tel: 413-259-3790
Shutesbury Tax Collector: Call for hours: tel. 413-259-1615