

Property Tax Bureau  
Informational Guideline Release (IGR) No. 02-211  
September 2002

**2003 MOTOR VEHICLE EXCISE BILLS**

**(G.L. Ch. 60A §2)**

This Informational Guideline Release sets forth requirements for the content of 2003 motor vehicle excise bills.

There have been no changes made in the bills since last year.

Topical Index Key:

Motor Vehicle Excise

Distribution:

Assessors  
Collectors

**2003 MOTOR VEHICLE EXCISE BILLS**

**(G.L. Ch. 60A §2)**

The content of motor vehicle excise bills is governed by General Laws Chapter 60A §2. In addition, the Commissioner is authorized to prescribe and approve any form he deems necessary and convenient for use in implementing and collecting the motor vehicle excise. G.L. Ch. 58 §31.

These guidelines establish minimum requirements for the form and content of 2003 motor vehicle excise bills. Excise bills must conform to these minimum requirements in order to be considered approved forms and properly issued. The "model" excise bill and demand included as part of this guideline meet these minimum requirements.

**GUIDELINES:**

**I. FORM OF BILLS**

Cities and towns may use any format that presents the required content of 2003 motor vehicle excise bills to the taxpayer in a clear and concise manner. This means communities may format the bills to their own specifications or may use the format shown in the models.

**II. CONTENT OF BILLS**

**A. Excise Bills**

Bills for 2003 motor vehicle excises must include:

1. Tax Date and Excise Year - The bills should be captioned "Notice of Motor Vehicle and Trailer Excise" or "Motor Vehicle and Trailer Excise Bill" and must state the applicable excise year: 2003.

The bills must also state the tax date of January 1, 2003 or the date the vehicle was registered if it was registered after January first.

2. Taxpayer Information - The name(s), mailing address and license to operate number(s) of the person(s) assessed the excise must be shown.
3. Vehicle Description - A description of the vehicle subject to the excise must be provided. This description must include the following:
  - Registration number of the vehicle.
  - Model year of the vehicle.
  - Make of the vehicle.
  - Vehicle identification number.
4. Valuation - The valuation of the vehicle, which has been depreciated according to the schedule in Ch. 60A §1, must be shown.
5. Excise Rate - The excise rate of \$25.00 per \$1000 of valuation must be shown.
6. Excise Due - The amount of the excise due must be shown.
7. Excise Due Date - The bill must include the following information on the excise due date:
  - The date the excise bill was issued.
  - A statement that the excise is "Due and Payable in Full Within 30 Days of Issue".
8. Payment Instructions - The bill should include instructions on making payments, including at a minimum, the following information:
  - Checks are payable to the city/town.
  - The address to mail payments.
  - Collector's Office hours.
9. Billing/ Appeal Rights Information -
  - The bill must include the following statement on late payment penalties: "If not paid when due, subject to penalties of interest, demand, charges and fees".
  - The reverse side of the bill must provide the billing and appeal rights information shown in Model 1(MVE).

## B. Demand Notices

If the entire 2003 motor vehicle excise is not paid when due, the Collector will make a demand for payment on the taxpayer and then proceed to collect the amount outstanding. **The earliest a demand may be issued is two days after the excise due date.** Demand notices must include:

1. The same tax date and excise year, taxpayer, vehicle description, valuation, excise rate, and payment instructions information found on the excise bill as explained in Section III-A above.
2. The date the excise bill and the date the demand issued.
3. The following information on the amount due:
  - Amount of the excise.
  - Payments made since excise bill issued.
  - Amount overdue.
  - Amount of interest on overdue amount.
  - Demand charge of \$5.00.
  - Total amount due.
4. The following statements shown on Model 2(MVE):
  - In compliance with the law, I hereby demand of you payment of your 2003 motor vehicle and trailer excise.
  - Unless said excise together with interest and \$5.00 for this demand is paid within 14 days from the demand date, collection will be enforced according to law.

## III. LOCAL OPTION

Cities and towns may designate a place on the motor vehicle excise bill (or design a separate form to be mailed with the excise bills) for taxpayers to check off amounts to donate to the scholarship and education funds authorized by G.L. Ch. 60 §3C, and the fund to assist low income elderly or disabled persons pay their property taxes authorized by G.L. Ch. 60 §3D. The local funds check-off may also appear on or accompany any demand notice issued for the bill.

All fund check-offs must conform to the format below, with only those funds accepted by the municipality's legislative body appearing in line 2.

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VOLUNTARY CHECK-OFF FOR CONTRIBUTION TO LOCAL FUNDS

1. Amount Now Due \$\_\_\_\_\_
2. Scholarship                      Education                      Seniors/Disabled  
\$                       \$                       \$
- (Insert amount(s) you wish to contribute)
- Total Contribution + \$\_\_\_\_\_
3. Add items 1 and 2 and pay total amount \$\_\_\_\_\_
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If the check-off appears on a separate form, rather than the excise bill or demand, the form may also include instructions to taxpayers on how to contribute to the funds by completing and returning the form with their excise payment. No other information regarding the funds may be placed on a check-off form.

Only bills or forms that meet these requirements for the check-off may state "Approved by the Commissioner of Revenue."



## NOTICE

For receipt, enclose a stamped envelope with entire bill. If no receipt is desired, DETACH COLLECTOR'S COPY and forward with remittance.

### **IF NOT PAID YOUR REGISTRATION AND YOUR DRIVER'S LICENSE MAY NOT BE RENEWED.**

You may be entitled to refund or abatement:

- (a) when the motor vehicle is sold or traded and the registration is canceled or transferred to another vehicle.
- (b) 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.
- (c) when the motor vehicle is overvalued.
- (d) when there is a subsequent registration of the same motor vehicle in the same year by the same person.
- (e) when the registrant has notified the local police authorities within 48 hours of the theft of the motor vehicle and has surrendered the certificate of registration to the Registrar not sooner than 30 days subsequent to the date of the theft and obtained a certificate setting forth the facts.

Application for abatement or refund must be filed with the Board of Assessors in writing on an approved form on or before December 31st of the year following the year for which the excise is assessed, or if the notice of excise is first sent after December 1st of such succeeding year, on or before the 30th day after the notice of excise is sent.

Forms to apply for abatement will be mailed on request from the Assessors' Office.

No excise may be reduced to less than \$5.00. No abatement of less than \$5.00 will be granted and no refund of less than \$5.00 will be made.

**IF YOU ARE IN DOUBT AS TO YOUR RIGHTS CONSULT YOUR ASSESSORS.**

**MODEL 2 (MVE)**

COMMONWEALTH OF MASSACHUSETTS  
(CITY/TOWN OF )  
COLLECTOR OF TAXES

STATE EXCISE RATE  
\$25.00 ON \$1000

IN COMPLIANCE WITH THE LAW, I HEREBY DEMAND OF  
YOU PAYMENT OF YOUR 2003 MOTOR VEHICLE EXCISE.

<b>Tax Date</b>				<b>Demand Date</b>	
<b>Reg. No.</b>	<b>Vehicle Identification No.</b>	<b>Model Year</b>	<b>Make</b>	<b>Valuation</b>	<b>Bill No.</b>
License No(s).					
Name of Owner(s) Address  Make Checks Payable to: The (City/Town) Of ( ) Mail Payments to: (Address)					
Excise Due					
Payments					
Amount Overdue					
Demand					
Charges & Fees					
Interest					
Total Due					
UNLESS EXCISE TOGETHER WITH INTEREST AND \$5.00 FOR THIS DEMAND IS PAID WITHIN 14 DAYS FROM THE DEMAND DATE, COLLECTION WILL BE ENFORCED ACCORDING TO LAW.					

THIS FORM APPROVED BY COMMISSIONER OF REVENUE

