**Motor Vehicle Excise Bills**

By Massachusetts law, every vehicle in the state is subject to an annual excise tax. While individual communities bill and collect these excise taxes, it is the Registry of Motor Vehicles which is responsible for determining by which community the vehicle owner will be billed.  The billing community is determined by the “Place of Garaging” that the owner has listed on the automobile insurance form.

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 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%

**Original Bill** - Excise bills are due and payable within thirty days of issue.

 Payment of the motor vehicle excise is due 30 days from the date the excise bill is issued. According to Chapter 60A, Section 2 of the Massachusetts General Laws, "Failure to receive notice shall not affect the validity of the excise". A person who does not receive a bill is still liable for the excise tax. Therefore, it is important to keep the Registry of Motor Vehicles and the Post Office informed of the current name and address so that the excise tax bill can be delivered promptly.

**Demand bills** will be sent on all excise bills not paid within the thirty days period.  The Demand bill will add a flat $30.00 charge to each bill, plus interest at the rate of 12% per annum from the due date to the date of payment.

If the Motor Vehicle Excise bill is not paid within 14 days of the issuance of the Demand bill, this office sends the unpaid bill to the Town’s Deputy Collector for further action.  The Deputy Collector for the Town of Harvard is Kelley & Ryan Associates, which is located in Milford.

**Notice of Warrant** - The Deputy Collector will first mail a Notice of Warrant to the delinquent taxpayer.  This notice will add an additional $22.00 to each bill, and the interest continues to accrue at 12% per annum.

**Service of Warrant** - If not paid within 30 days of the Notice of Warrant, the Deputy Collector will then issue a Service of Warrant, adding yet another $17.00 charge to the bill.  Services of Warrant are hand delivered to the last known address of the vehicle owners.  Again, interest continues to accrue at 12% per annum.

**Non-Renewal Marks** – If the excise continues unpaid after Service of Warrant, the owner and his vehicle will be “marked” at the Registry of Motor Vehicles for non-renewal of both car registration and driving license.  At this point, the Registry adds an additional $20.00 to each marked bill which the Town is obliged to collect.  Individuals whose bills are marked may not renew their license or register **any car** until the delinquent bill has been paid.

**Incorrect Excise Bills** - When a taxpayer receives an excise bill that he believes to be incorrect, he must contact the Assessors’ Office for information on whether the bill may be eligible for abatement.  If the Assessors determine that the bill can be abated in full, any interest and charges that may have accrued to the bill will also be abated.  If, however, there is only a partial abatement, the balance of the excise must be paid along with all accrued interest and charges.

**Partial Payments** – Partial payments of motor vehicle excise bills are not be accepted. Since the law states that interest and charges, as they accrue, become a part of the bill, payment of delinquent bills may be accepted only if all fees and charges are included in the payment.

**On-Line Payments** – Motor Vehicle Excise Bills may be paid on-line through the Town of Harvard web site, once the due date has passed bills are no longer available on line, Demand bills can be mail to 13 Ayer Rd Harvard, MA 01451 or left in the Town drop box. Any delinquent payments after demand will be referred the Town’s Deputy Collector’s Office, Kelley & Ryan.  For more information, please contact the Treasure and Collector office (978) 456-4100 Ext 318