

Motor Vehicle Excise Frequently Asked Questions

Why am I receiving a 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.

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.

Where is the valuation of my vehicle derived from?

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.

My vehicles valuation is too high/low, who do I rectify this with?

As stated above, it is the Registry of Motor Vehicles that determines your vehicles valuation on your excise bill. You should contact them with any concerns on your valuation.

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 towns Assessors Office and supply them with all necessary information. Our advice is to pay the bill first then look into the appropriate adjustment with the Assessors Office. See [Motor Vehicle Abatements](#)

It is important that the bill for the vehicle that is no longer owned, not be ignored. Ignoring the bill will only add more fees. See [Motor Vehicle Excise Billing](#)

When are Excise Bills mailed out?

Excise bills are sent to taxpayers by the Town of Seekonk throughout the year as groups of bills known as commitments (up to 12) that 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 Seekonk has no control over which bills will be included in any particular commitment as received from the Registry of Motor Vehicles.

I haven't received a Excise Bill, why not?

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.
www.massdot.state.ma.us/rmv
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.

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.

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.

Motor Vehicle Excise Billing Steps

All fees and penalties are tax laws under M.G.L. Chapter 60A

Step 1- Original Bill

- **Due date** - payable in full within thirty days of issue.
- **Mail to** - Town of Seekonk, P.O. Box 504, Medford. MA 02155
- **Check payable to** – Town of Seekonk

Step 2- Demand Bill

Demand bills will be sent on all excise bills not paid within the thirty day period. Demands may be issued on the thirty first day (31) after the date of the original bills date of issue.

- **Additional charges** - a flat \$10.00 charge to the bill, plus interest at the rate of 12% per annum from the due date to the date of payment.
- **Due date** – payable in full within 14 days from the date of their issue.
- **Mail to** - Collector's Office. 100 Peck Street, Seekonk, MA 02771
- **Check payable to** – Town of Seekonk

Step 3- Notice of Warrant

After prior attempts of collection are unsuccessful, unpaid bills are then sent for collection to the town's appointed Deputy Collector. This can take place on day fifteen (15) after the demand bills date of issue.

- **Additional charges** – a charge of \$22.00 will be added to each bill with interest continuing to accrue at 12% per annum.
- **Due date**- payable in full thirty days from the date of issue
- **Mail to** – Deputy Collector of Taxes, P.O. Box 465, Assonet, MA 02702
- **Check payable to** – Town of Seekonk

Step 4- Final/Service of Warrant

If not paid within 30 days of the Notice of Warrant, the Deputy Collector will then issue a Service of Warrant which is hand delivered to the last known address of the vehicle owners.

- **Additional charges** – a service charge of \$17.00 will be added to each bill with interest continuing to accrue at 12% per annum.
- **Due date** – upon receipt
- **Mail to** – Deputy Collector of Taxes, P.O. Box 465, Assonet, MA 02702
- **Check payable to** – Town of Seekonk

Step 5 – Non-renewal Marks

- **Additional charges** – Flagging fee of \$20.00 with interest continuing to accrue at 12% per annum.
- **Due date** – upon receipt
- **Mail to** – Deputy Collector of Taxes, P.O. Box 465, Assonet, MA 02702

- **Check payable to** – Town of Seekonk

If the excise remains unpaid at anytime after the Final/Service of Warrant, the owner and his vehicle will be “marked” at the Registry of Motor Vehicles for a non-renewal of both car registration and driving license. Individual bills that are marked may not renew their license or register any car until the delinquent bill(s) has been paid.

Form of Payment - Cash, Money Order or Bank Check is requested as the form of payment to release a flag at the registry to conduct business. Submitting a personal check will result in delaying the flag release for personal checks are held up to 15 days for clearance.

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