Registry of Motor Vehicle Schedule of Excise Tax Valuation

The Motor Vehicle Excise Tax program is maintained by the Massachusetts Registry of Motor Vehicles. They transmit all the information to the respective towns, which in turn do the actual billing and mailing. All the money collected stays in the town and goes to the General Fund.

The Massachusetts Registry of Motor Vehicle assessment of motor vehicles is standardized throughout the State. It is based on the manufacturer’s list price of the basic model of your car in the year of its manufacture.

Various percentages of the manufacturer’s list price are applied as follows:

- In the year preceding the designated 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 year and all succeeding years 10%

The actual tax is computed at $25.00 per thousand. This is locked in and the Assessor’s office has no authority to change these values.

Remember: you are responsible for your plates. You would never want someone, with criminal intent, to wind up with your designated plates and have the plates traced back to you with legal problems. If they are lost, go to the Registry and file a Lost Plate Form, this will clear you and end your responsibility. Failure to take care of this may result in a difficult and expensive process when excise taxes begin to pile up and warrants are issued. In addition you will not be able to renew your license or register your car until all outstanding bills are paid. If you leave the State and turn your plates over to the Registry in the new state, send a copy of your new State registration with your bill to the Massachusetts Registry of Motor Vehicles.