



Town of Orleans

Office of Treasurer-Collector

Telephone (508) 240-3700 Fax (508) 240-3388

Motor Vehicle Excise Tax

The motor vehicle excise tax is imposed on every motor vehicle and trailer registered in the Commonwealth. This excise is imposed for the privilege of registering a motor vehicle. Registering a motor vehicle automatically triggers the assessment of the excise.

The motor vehicle excise tax is assessed at a rate of 2 ½% of taxable value (\$25.00 per thousand dollar value). This value is set by the Registry of Motor Vehicles and tax bills are prepared by the Registry for issuance by the Town. The original (model year) value is based upon the manufacturer's list price according to the N.A.D.A Blue Book. It is not based on actual sales price or current market value. The taxable value is adjusted each year in accordance with the following schedule.

<u>Year prior to model year</u>	<u>50%</u>
<u>Model year</u>	<u>90%</u>
<u>Second year</u>	<u>60%</u>
<u>Third year</u>	<u>40%</u>
<u>Fourth year</u>	<u>25%</u>
<u>Fifth year and each year thereafter</u>	<u>10%</u>

Motor Vehicle Excise tax bills are issued on a calendar-year basis. The bill is owed to the Town where the car was garaged as of January 1. The address of the registrant is based upon the registration address provided by the owner to the Registry of Motor Vehicles.

Vehicle registered for a portion of a calendar year are eligible for prorating based upon whole months. For new registrations, this occurs automatically. For cancelled or changed registrations, it is up to the owner to notify the Board of Assessors. Once issued, a bill cannot be abated below \$5.00 unless the registration date as of January 1 was erroneous; e.g., wrong place of garaging or ownership, or plate error.

If you think you are entitled to an adjustment, **please pay your bill first** then provide the Orleans Board of Assessors with the following documentation:

Vehicle is sold or traded: Bill of sale/trade in documentation and plate return receipt from the Registry of Motor Vehicles (RMV) or new registration if plate is transferred to another vehicle.

Vehicle is stolen or total loss: Police report or insurance settlement letter and plate return receipt or C-19 Form (Affidavit of Lost or Stolen Plate from RMV).

Vehicle is junked or donated: Receipt from junk yard or charity and plate return receipt or C-19 Form or new registration if plate is transferred.

Vehicle is returned (Lemon Law): Letter from dealer certifying return receipt or new registration if plate is transferred.

Moved from Orleans but still live in Massachusetts: If you moved prior to January 1 of the bill year furnish proof of change of address from the Registry of Motor Vehicles. If you moved after January 1 of the bill year, pay to the Town of Orleans and change your address at the Registry for future billing.