Motor Vehicle Excise and Trailer Bills

In accordance with Massachusetts general law, motor vehicles and trailers registered in the Commonwealth are taxed an excise bill annually. The community collecting the excise tax is determined by the vehicle's "Place of Garaging" as listed on the automobile insurance form.

The amount of the excise is based on the value of the motor vehicle which is based upon the manufacturer's list price. Various percentages of the manufacturer's list price are applied, as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>In the year preceding the year of manufacture</td>
<td>50%</td>
</tr>
<tr>
<td>In the year of manufacture</td>
<td>90%</td>
</tr>
<tr>
<td>In the second year</td>
<td>60%</td>
</tr>
<tr>
<td>In the third year</td>
<td>40%</td>
</tr>
<tr>
<td>In the fourth year</td>
<td>25%</td>
</tr>
<tr>
<td>In the fifth and succeeding years</td>
<td>10%</td>
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Once the value of the vehicle is determined, an excise at the rate of $25.00 per thousand is assessed. In the event that you feel your excise bill is incorrect or you have any questions concerning the valuation of your vehicle, you can contact the Assessor's Office at 508-886-4101. They possess authority to abate a Registry default value in any case in which they feel the value is excessive.

The excise bill is due and payable thirty days from issue date. Payments should be made payable to the Town of Rutland and received by the due date. Postmarks are never accepted.

To pay your bill in person, you may visit the Collector's Office in the Community Hall during regular office hours. If you want a receipt for your payment, bring the ENTIRE BILL to the office and the staff will stamp your copy. If you do not ask for a receipt at the time you make payment, we cannot provide one at a later day. If paying by cash, you must bring the entire bill so that a receipt for the cash can be given to you. Credit cards are not accepted at the Tax Collector's Office.

To pay by mail, send the bill along with your check or money order to the Town of Rutland, PO Box 397, Fitchburg, MA  01420. Your check or money order should be made payable to the Town of Rutland and the bill number written in the "memo" area of the check. If a receipt is desired, send the entire bill plus a self-addressed, stamped envelope for mailing the receipted copy back to you.

Online payment can also be made up to the designated due date at Unipay Gold via the link “Tax Collector Online Payments” on the Town website.

Demand bills will be mailed on any bills not paid within the thirty days. A flat demand fee of $25.00 per bill will be assessed together with the accrued interest. Any demand bill not paid within fourteen days of the issuance of the bill will be referred to the Town's Deputy Collector for further handling. The Deputy Collector for the Town of Rutland is Kelley & Ryan Associates, Inc. in Hopedale, MA. (1-800-239-2155) (www.kelleyryan.com) They also have a representative at the RMV Office in Worcester for payments. Once the unpaid excise bills are referred to the Deputy, payment is no longer accepted at the Tax Collector's Office.

The Deputy Collector will first mail a Notice of Warrant to each delinquent taxpayer. Additional charges will be incurred at this time together with accruing interest at 12% per annum. Eventually, if the excise bill continues unpaid, the vehicle will be "marked" at the Registry for non-renewal of the car registration and driver's license. The Registry of Motor Vehicles then adds an additional charge which the Town is obligated to collect.
More information on paying your bill can be found under “Frequently Asked Questions.”

NOTE: A person who does not receive a bill is still liable for the excise plus any interest charges accrued. Therefore, it is important to keep the Registry, the Town of Rutland and the Post Office informed of a current name and address so that the excise bills can be delivered promptly.