



February 18, 2005

Robert P. Leclair
Board of Assessors
Town Hall
20 Williams Street
Longmeadow MA 01106

Re: Motor Vehicle Excise Bills for Non-residents
Our File No. 2005-34

Dear Mr. Leclair:

You asked whether the assessors should assess motor vehicle excises to individuals believed to actually live and garage their vehicles in another municipality. You state that the individuals in question live in a location in Springfield that is assigned a Longmeadow zip code by the United States Postal Service. Therefore, they use Longmeadow in their mailing addresses. You believe some may also register their vehicles as being garaged there.

As a general rule, assessors should assess excises based on the billing information provided by the Registry of Motor Vehicles (RMV). In some cases, however, an excise may have been included in the commitment based on the mailing address, rather than place of garaging. If it is clear that the address is for a residence or business actually located in another municipality, we believe the assessors can and should recommit that excise to the assessors of that municipality. They should also notify the RVM so that future excise bills for that registrant are included in the commitments for the correct municipality.

In addition, if you have reason to believe that any of the registrants in question actually misrepresented the principal place their vehicles are garaged, you should inform the RMV (1-800-I Pay Tax) and local law enforcement officials. Persons who misrepresent the principal place of garaging for the purpose of evading or reducing motor vehicle excises, sales and use taxes or insurance premiums may be prosecuted and fined up to \$1,000 for each year the vehicle is improperly registered. The person may be prosecuted for up to three years and 75 per cent of the fines would be paid to the municipality where the vehicle is actually garaged in order to compensate it for loss of excise revenue during those years.

If you have any further questions, please do not hesitate to contact me again.

Very truly yours,

A handwritten signature in cursive script that reads "Daniel J. Murphy".

Daniel J. Murphy
Chief, Property Tax Bureau

DJM:KC