



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

*100 Cambridge Street
Suite 200
Boston, Massachusetts 02114*

Docket No. F341544

**ROBERT E. CROSIER,
Appellant.**

v.

**BOARD OF ASSESSORS OF THE CITY OF PITTSFIELD,
Appellee.**

DECISION WITH FINDINGS

This appeal concerns a claim brought by Robert E. Crosier ("appellant") against the Board of Assessors of the City of Pittsfield ("assessors" or "appellee") for motor vehicle excise as well as associated interest and fees. Pursuant to G.L. c. 58A, § 1A, Commissioner Good ("Presiding Commissioner") heard the appeal and made the following findings of fact.

The appellant testified that he moved his residency to Florida in 2002. He testified that when he moved back to Massachusetts in 2019 and attempted to obtain a Massachusetts driver's license, he was informed by the Registry of Motor Vehicles that he had outstanding motor vehicle excise, plus interest and fees, and that he could not renew his license until these amounts were paid.¹ According to G.L. c. 60A, § 2, interest on unpaid motor vehicle excise continues to accrue at a rate of 12% "from the time when such excise was payable until paid." The total amount of the overdue tax bill was \$1,984.17 and it was associated with four different motor vehicles. The Notice of Outstanding Invoices issued from the City of Pittsfield dated September 27, 2019, detailed the charges as follows:

Calendar year	Vehicle	Total Outstanding charge²
2000	2000 Honda Motorcycle	\$405.72
2001	2000 Honda Motorcycle	\$333.53
2002	2000 Honda Motorcycle	\$297.61
2002	2000 Dodge Ram	\$182.09
2012	2004 Dodge Ram	\$199.87
2012	2005 Ford Mustang	\$190.37
2013	2004 Dodge Ram	\$191.94
2013	2005 Ford Mustang	\$183.04

¹ G.L. c. 60A §2A provides for license suspension as a penalty for nonpayment of motor vehicle excise.

² These total outstanding charges consisted of motor vehicle excise as well as interest and other fees, as will be explained.

The appellant filed for abatements for the four vehicles. Upon his furnishing evidence that he had registered three vehicles in Florida, the assessors, on October 28, 2019, granted partial abatements as follows:

Calendar year	2002	2002	2013	2013
Vehicle	2000 Dodge Ram	2000 Honda Motorcycle	2004 Dodge Ram	2005 Ford Mustang
Orig. excise	\$166.25	\$78.75	\$66.25	\$61.25
<Abatement>	<\$124.69>	0	<\$49.69>	<\$45.94>
Excise after abatement	\$41.56	\$78.75	\$16.56	\$15.31
Interest	\$88.37	\$167.44	\$13.26	\$12.26
fees ³	\$53	\$53	\$74	\$74

According to a Notice of Paid Invoice issued on November 1, 2019, the appellant paid overdue motor vehicle excise, plus interest and other fees, in the total amount of \$1,823.71, the total post-abatement amount due. The breakdown is as follows:

Calendar year	Vehicle	Total amount paid	Interest/fees
2000 ⁴	2000 Honda Motorcycle	\$408.09	Not specified ⁵
2001	2000 Honda Motorcycle	\$335.31	Not specified
2002	2000 Honda Motorcycle	\$299.19	\$167.44/\$53
2002	2000 Dodge Ram	\$182.93	\$ 41.56/\$53
2012	2004 Dodge Ram	\$201.20	Not specified
2012	2005 Ford Mustang	\$191.60	Not specified
2013	2004 Dodge Ram	\$103.82	\$13.26/\$74
2013	2005 Ford Mustang	\$101.57	\$12.26/\$74

As indicated, several of the charges were originally levied about twenty years ago and have continued to accrue interest. Massachusetts taxation statutes, however, do not allow collection in perpetuity. Pursuant to G.L. c. 62C, § 65, “[t]axes shall be collected . . . within 10 years after the assessment of the tax.” By implication, the Appeals Court’s ruling in *Materials Dev. Corp. v. Comm’r of Revenue*, 56 Mass. App. Ct. 593, 598-99 (2002) applies to the interest charges that have accrued on the underlying unpaid excise amounts. See *Materials Dev. Corp. v. Comm’r of Revenue*, at 598-99 (ruling that “the interest portion of the debt remained subject to the statute’s bar to collection, and that the taxpayer was entitled to the abatement it sought.”).

In this appeal, more than ten years have passed from when the underlying excises were assessed against the motor vehicles for calendar years 2000, 2001, and 2002.⁶ The

³ The total fee consists of the following components: notice, service, RMV mark, demand, and warrant.

⁴ The amounts associated with 2000 and 2001 are not at issue, as the taxpayer admits that he did not move to Florida until early 2002.

⁵ Because no abatements were granted in calendar years 2000, 2001, and 2012, there are no abatement notices that delineate the amounts of interest and fees.

⁶ Pursuant to G.L. c 60A, §1, motor vehicle excises are assessed and levied annually against motor vehicles registered in the commonwealth.

Presiding Commissioner thus ruled that, pursuant to G.L. c. 62C, § 65, the motor vehicle excises, as well as interest and fees that have accrued thereon for those calendar years, are no longer collectible.

However, the remaining motor vehicle excises, as well as attendant interest and fees, remain collectible, and the appellant failed to meet his burden of proving that he was entitled to abatement beyond what the assessors granted. The appellant testified that he moved to Florida in 2001, yet the two vehicles that remain at issue were built after that (the 2004 Dodge Ram and the 2005 Ford Mustang) and were registered to Massachusetts. The assessors did not abate the excise with respect to these vehicles in full, and the appellant did not demonstrate that the assessments, as abated, were improper. The Presiding Commissioner thus found and ruled that the appellant did not present evidence sufficient to meet his burden of proving that the remaining contested assessments were incorrect, and ruled that no further abatement was warranted.

Accordingly, the Presiding Commissioner issued a decision for the appellant and ordered abatement of \$1,225.52.

THE APPELLATE TAX BOARD

By: /s/ Patricia M. Good
Patricia M. Good, Commissioner

A true copy,

Attest: /s/ William J. Doherty
Clerk of the Board

Date: December 30, 2021

NOTICE: Either party to these proceedings may appeal this decision to the Massachusetts Appeals Court by filing a Notice of Appeal with this Board in accordance with the Massachusetts Rules of Appellate Procedure. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.