Non-Renewal Of License And/Or Registration

Ch. 60A §2A permits a tax collector, with the assistance of the Registry of Motor Vehicles, to place in non-renewal status the license and registration of a person whose excise assessment remains unpaid for 14 or more days after the mailing of a demand. A person placed in such status will be unable to renew his/her license and registration upon their expiration until the subject excise has been paid.

Prerequisites To Use Of The Non-Renewal Process

The Supreme Judicial Court in *Wright v. Collector and Treasurer of Arlington*, 422 Mass. 455 (1996), said, "[Ch. 60A] makes the issuance and service of a warrant a prerequisite to the notification to the Registry of Motor Vehicles." Therefore, a collector may not utilize the non-renewal process until after a warrant has been served.

Two Year Limitation On Placing Marks

Pursuant to Registry regulations, a license or registration may not be submitted to be marked for non-renewal status more two years after the initial excise tax issuance was made. These regulations reduce the statutory, six-year limitation set out in Ch. 60A §2A to two years for all excise bills issued after December 31, 1993 by those municipalities possessing the capability to process current transactions.

Information Required for Placement of Marks

A collector or other officer who transmits to the Registrar notice of the non-payment of an excise must include with that notice:

- The bill number.
- The bill issuance date.
- The vehicle registration number.
- The owner's name and license number.

Clearing Non - Renewal Marks

The tax collector is responsible to clear a mark whenever all monies due with respect to that mark have been paid. A mark may by cleared either through an (a) On-Line or (b) Batch Clear Transaction, made by an authorized person. To learn about developing online capability, see the section which follows in this manual entitled, "On-Line Access to Non-Renewal." If your community is not on line, you may periodically clear clusters of marks by sending on tape to the Registry the necessary information. The *Registry's Non-Renewal Program: Batch Processing Manual* explains how to effect batch clear transactions.

If a collector clears a mark through a Batch Clear Transaction, the mark, of course, will not be actually removed until after the batch has been transmitted to the Registry. In such a case, the collector may issue a Certified Receipt, attesting that full payment due with respect to that mark has been made. The issuance of such a document will enable the person to renew a license or registration immediately. A collector who issues a Certified Receipt must, also, ensure that the subject mark is electronically cleared.

• Mark Relates to a Person's License

Where the non-renewal mark has been placed on a person's license, the mark should not be removed until all motor vehicle excises owed by that person on all vehicles have been paid.

• Mark relates to the Registration of a Single Vehicle Where the non-renewal mark has been placed on the registration of a single vehicle, the mark should be removed upon payment of the total amount due on that vehicle. The

collector should not refuse to remove the mark because excises are due on other vehicles.

Persons Who May Place Marks

A collector may contract with a deputy collector, a collection agency or any other responsible party to transmit to the Registrar whatever information is necessary for the implementation and operation of the non-renewal procedure. The cost for such service may not be added to the excise tax bill of a delinquent.

In-Office Alternatives To Use Of Non-Office Staff

A tax collector may utilize the warrant procedures without engaging the services of either a deputy collector or a collection agency by issuing a warrant to his/her assistant collector or to any other officer bonded for the receipt of municipal taxes. The collector, or any person delegated by him to do so, may issue a notice of warrant to a delinquent and, if the bill is not timely paid, make service of that warrant.