

Person To Whom Excise Bill Should Be Assessed

Ch. 60A §2 directs that the motor vehicle excise “shall be assessed to the owner of the vehicle or trailer registering the same.” This statute deems a person who registers a motor vehicle to be that vehicle’s owner for excise purposes. Moreover, pursuant to Ch. 90 §2, the statute which sets out rules and procedures relating to the registration of motor vehicles, motor vehicles may only be registered to their owners.

This requirement is corroborated by Ch. 90D §4 which establishes that, except for certain vehicles expressly exempted under Ch. 90D §2, the Registrar shall accept no new application for registration pertaining to a motor vehicle or trailer under the provisions of Ch. 90 until the owner thereof makes application to the registrar for a certificate of title.

The Supreme Judicial Court dealt with the issue of vehicle ownership in *Casey v. Gallagher*, 326 Mass. 746, 750 (1950) where it found registration of a motor vehicle to connote ownership. The Court declared, “[R]egistration in the name of a person as owner is evidence of ownership by him.”

The word "owner," as used in Ch. 90 §2, is not confined to a person having absolute interest in the vehicle; a motor vehicle may be registered by a person having a part ownership in the vehicle. It may, also, be registered by a corporation, association, partnership or other legal entity.

By the express provisions of Ch. 90 §2A, motor vehicles may be registered to minors.

In the case of a leased vehicle, the bill must be assessed to the lessor (leasing company) since the lessor, not the lessee, is the owner of the vehicle.

In sum, assessors should assess the excise for any particular motor vehicle to the owner of that vehicle who, of necessity, will be the registrant.

Assessment In The Case Of The Death Of The Registrant

Registrant Dies After Assessment But Prior To Payment

If an excise is assessed to a registrant who dies prior to payment, the collector should seek payment from the decedent’s executor or administrator. Pursuant to Ch. 197 §9, the collector must make the claim within one year after the date of the decedent’s death. If the executor or administrator does not pay, the collector should commence an action to collect in the appropriate probate court.

Registrant Dies Before Assessment

If an excise is assessed after a registrant dies, the assessment should be made to the decedent's executor or administrator. If an executor or administrator has not yet been appointed, the assessment should be made to the decedent’s estate. Upon subsequent appointment, the executor or administrator becomes responsible to pay the assessment as though it had been to him/her.

Liability Of Executor Or Administrator

Pursuant to Ch. 60 §36, a decedent’s executor or administrator, who receives or has possession of money applicable to a motor vehicle excise assessed upon the deceased person’s estate, must pay the excise forthwith. If the executor or administrator fails to do

so, he/she will, if a demand has been made, become personally liable for that excise. To collect upon such a liability, the collector must commence an action within six years.

Address To Which Bill Should Be Mailed

For individuals, the excise for each particular motor vehicle should be mailed to the owner's residential address as that address appears on the individual's registration, unless that owner has expressly specified in writing a different mailing address.

For corporations, partnerships or voluntary associations, the excise should be mailed to the owner's principal place of business in the Commonwealth, if any, as that address appears on the owner's registration. If the owner has no principal place of business in the Commonwealth, the bill should be mailed to the owner's principal place of business outside the Commonwealth.

Failure To Receive Bill

So long as a municipality mails an excise bill to a registrant and the bill is *sent to the registrant's address*, as that address appears on the vehicle's registration or as the person has otherwise specified in writing, the registrant is presumed to have received the bill, regardless whether he/she received it in fact. If the registrant fails to receive such a bill, he/she is, nevertheless, liable for its timely payment, and interest and fees will accrue if the bill is not paid on or before the due date.

Bill Mailed To Wrong Address

If a motor vehicle excise bill is *not sent to the registrant's address*, as that address appears on the vehicle's registration or as expressly designated by the registrant, collection cannot be enforced. In the case of a bill sent to the right city or town but to the wrong street address, the bill should be reissued by the collector to the correct street address without the addition of any interest or fees. In the case of a bill sent to the wrong city or town, that bill should be abated in the incorrect municipality and recommitted in the correct city or town.