

Antique Automobiles

Antique automobiles are defined in Ch. 90 §1 as “any vehicle over 25 years old which is maintained solely for use in exhibitions, club activities, parades and other functions of public interest and which is not used primarily for the transportation of passengers or goods over any way.”

Antique automobiles may be registered under the provisions of Ch. 90 §6A.

A motor vehicle excise should be imposed in the regular manner upon a registered, antique automobile, just as if that vehicle were not an antique. The vehicle should be valued for excise purposes in accordance with the valuation formula set out in Ch. 60A §1 and discussed in Chapter 1 of this manual. The value should not be increased to actual market value.

If, on the other hand, an antique automobile is not registered, it should be assessed as personal property under the provisions of Ch. 59 §18. The value of the vehicle for such assessment should be its actual market value.