SUPPLEMENTAL MOTOR VEHICLES

Supplemental motor vehicles are vehicles which were newly registered subsequent to October 1st and prior to August 1st. Motor vehicle taxes are prorated from the month registered through September at the following percentages of assessed value:

- October: 100%
- November: 91.7%
- December: 83.3%
- January: 75%
- February: 66.7%
- March: 58.3%
- April: 50%
- May: 41.7%
- June: 33.3%
- July: 25%

The same forms of proof are required for any adjustments to supplemental motor vehicle list bills.

Motor Vehicle Tax Bills

Motor vehicle tax bills cover motor vehicles registered prior to October 1st.

If you disposed of your vehicle and did not transfer the plates to a replacement vehicle, you may be entitled to a tax credit.

Find the category which best describes your situation in the section of this pamphlet titled “If Your Vehicle Was…” Then provide the appropriate two forms of proof to:

Assessor’s Office
8 Park Place
Vernon, CT 06066
Tel: (860) 870-3625
Fax: (860) 870-3586

DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT

All proof for adjustments (“prorates”) of the motor vehicle regular list must be presented within 27 months of the assessment date. Example: The owner of a vehicle with a bill with an assessment date of October 1, 2012 has until December 31, 2014 to present proof of disposal.

Taxpayer failure to provide all forms of proof for adjustments within 27 months of the date forfeits the right to an adjustment of the bill by Connecticut law.
Please Read Carefully!

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Please note: a CT Department of Motor Vehicles cancellation of license plate does not show that you have disposed of the vehicle; therefore a 2nd form of proof is required to support an adjustment.

CT Department of Motor Vehicles does not inform towns when plates are returned nor when vehicles are sold, registered out of state or otherwise disposed of. It is the taxpayer’s responsibility to provide the required documentation within the time limits as provided under applicable CT law.

Copies of CT Department of Motor Vehicles cancellation of plate receipts may be requested from the CT Department of Motor Vehicles (Copy Records Division) @ (860) 263-5154.

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Motor Vehicle Adjustments

Any documentation provided must be legible, clearly dated, must show vehicle identification number, make and year, and must be signed (when necessary). Hand-written bills of sale will not be accepted.

Please note that vehicles which you still own and are no longer registered are taxable as non-registered motor vehicles and must be declared as personal property annually.

If Your Vehicle Was…

SOLD:
A copy of CT Department of Motor Vehicles cancellation of plate receipt is REQUIRED, as well as ONE of the following:

1) A copy of the bill of sale with the year, make, model & vehicle identification number (VIN) of the vehicle as well as the buyer’s signature. No handwritten bill of sale will be accepted.
2) A copy of the new owner’s registration or the new owners title with the year, make, model and vehicle identification number (VIN) of the vehicle.
3) A copy of your title showing transfer.
4) A letter from your insurance agent or company stating that the vehicle was stolen, the reason for cancellation and the date of the accident and the year, make, model and vehicle identification number (VIN) of the vehicle.

TOTALLED:
A copy of CT Department of Motor Vehicles cancellation of plate receipt is REQUIRED, as well as ONE of the following:

1) A letter from your insurance agent or company stating that the vehicle was totaled, the date the insurance was cancelled, the reason for cancellation and the year, make, model and vehicle identification number (VIN) of the vehicle.
2) Dated receipt from the junk dealer to whom the vehicle was sold and the year, make, model and vehicle identification number (VIN) of the vehicle.

REGISTERED OUT OF STATE:
A copy of CT Department of Motor Vehicles cancellation of plate receipt is REQUIRED, as well as ONE of the following:

1) A copy of the original out of state registration showing the year, make model & vehicle identification number (VIN) of the vehicle.
2) A copy of the out of state title showing the year, make model & vehicle identification number (VIN) of the vehicle.

STOLEN:
A copy of CT Department of Motor Vehicles cancellation of plate receipt is REQUIRED, as well as ONE of the following:

1) A statement from your insurance agent or company stating that the vehicle was stolen and never recovered, date of theft and year, make, model and vehicle identification number (VIN) of the vehicle.
2) A copy of report from the police department which must state that the vehicle was stolen and never recovered, date of theft and year, make, model and vehicle identification number (VIN) of the vehicle.

REPOSSESSED:
A copy of CT Department of Motor Vehicles cancellation of plate receipt is REQUIRED, as well as ONE of the following:

1) Letter from finance company stating the date the vehicle was taken and that it was not redeemed by you and the year, make, model and vehicle identification number (VIN) of the vehicle.
2) Copy of bill of sale or auction papers that shows the year, make, model and vehicle identification number (VIN) of the vehicle.

TAXED IN THE WRONG TOWN:
Proof of residency prior to October 1st in the form of either a Town Property Record Card, Renter Lease, or Voter identification card is REQUIRED.

CLAIMED EXEMPT DUE TO ACTIVE MILITARY SERVICE:
Out of state resident based in CT must file Soldiers & Sailors Civil Relief Act form Annually with the Assessor’s Office.

Residents of CT based in or out of state must file Active Duty form annually with the Assessor’s Office by December 31st. Forms available in the Assessor’s Office.