

## MOTOR VEHICLE TAX BILLS

Motor vehicle tax bills cover motor vehicles registered prior to October 1<sup>st</sup>. **If you disposed of your vehicle and did not transfer the plate to a replacement vehicle, you may be entitled to a tax credit.**

If you moved out of Simsbury after October 1, the tax bill will still be due in Simsbury for that entire Grand List year. Motor Vehicle taxes are not prorated from one Connecticut town to another Connecticut town.

**If you transferred your plates to a new replacement vehicle, you are not entitled to an adjustment for the time period that the old vehicle was no longer owned. In essence, the adjustment follows the license plate.**

The original bill for the old vehicle should be paid. A supplemental list will generate a bill for the new vehicle with a credit (exemption) for the period that the old vehicle was no longer owned.

From the category which best describes your situation entitled "What If My Vehicle Was?" Forward the appropriate 2 forms of proof to:

Assessor's Office  
933 Hopmeadow Street  
Simsbury, CT 06070

Fax (860) 658-3285 Email: [jrusso@simsbury-ct.gov](mailto:jrusso@simsbury-ct.gov)

Please note: a CT Department of Motor Vehicles cancellation of license plate does NOT show that you have disposed of the vehicle. Therefore a 2<sup>nd</sup> 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.**

The CT Department of Motor Vehicles has a self-service portal for your convenience: [www.ct.gov/dmv](http://www.ct.gov/dmv)  
This site is useful for cancelling license plates or checking compliance issues. DMV Info line at: 860-263-5700

## MOTOR VEHICLE ADJUSTMENTS

If an error exists in your ownership time period of a motor vehicle, you may provide proof of your claim to the Assessors Office according to the situations listed in **What If My Vehicle Was:**

### Any documentation provided:

1. Must be the original
2. Must be clearly dated
3. Must be signed (when necessary)
4. Must be legible
5. Must show vehicle identification number, make and year

*PLEASE NOTE THAT VEHICLES WHICH YOU STILL OWN & ARE NO LONGER REGISTERED, ARE TAXABLE AS NON-REGISTERED MOTOR VEHICLES & MUST BE DECLARED AS PERSONAL PROPERTY ANNUALLY.*

### What If My Vehicle Was?

#### **SOLD or TERMINATED A LEASED VEHICLE:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**AND any one** of the next 5
2. A copy of the bill of sale with the year, make, model & vehicle identification # of the vehicle as well as buyer's signature. **No handwritten bills of sale will be accepted.**
3. A copy of the new owner's registration or the new owner's title with the year, make, model & Vehicle Identification # of the vehicle.
4. A copy of your title showing transfer.
5. Leased vehicle turn-in odometer statement showing year, make, model & VIN# of the vehicle.
6. A letter from your insurance agent or company stating that the date the vehicle was cancelled, the reason for cancellation and the year, make, model & Vehicle Identification # of the vehicle.

#### **TOTALLED or JUNKED:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**AND Any one** of the next 2
2. A letter from your insurance agent or company stating that the vehicle was totalled, the date of the

accident and the year, make, model & Vehicle Identification # of the vehicle.

3. A receipt or letter from the salvage yard and/or dealer showing the date of disposal/sale along with the year, make, model & VIN # of the vehicle.

#### **REGISTERED OUT OF STATE:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**AND**
2. A copy of the original out of state registration OR title showing the year, make, model & Vehicle Identification # of the vehicle

#### **STOLEN:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**AND Any one** of the next 2
2. A statement from your insurance agent or company stating that the vehicle was stolen and not recovered, date of theft and the year, make, model & Vehicle Identification # of the vehicle.
3. A copy of report from the Police Department which must state that the vehicle was stolen and never recovered.

#### **TAXED IN WRONG TOWN:**

1. Proof of residency prior to October 1 in form of either: Residential Deed **OR** Voter Registrar Letter  
**AND**
2. Proof of payment to correct tax town for same vehicle.
3. Written correction from the DMV.

#### **REPOSSESSED:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**AND Any one** of the next 2
2. Letter from the finance company stating the date vehicles was taken and that it was not redeemed by you and the year, make, model & Vehicles Identification # of the vehicle.
3. Copy of bill of sale or auction papers that shows the year, make, model & Vehicle Identification # of the vehicle and date of sale.

## DONATED

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.

### AND

2. Letter from charitable organization stating that the vehicle was donated, the date of the donation and the year, make, model & Vehicle Identification # (VIN) of the vehicle.

## CLAIMED EXEMPT DUE TO ACTIVE MILITARY SERVICE

Out of state residents based in CT must file Soldiers & Sailors Civil Relief Act form *annually* with the Assessor's Office.

Residents of CT based out of state must file Active Duty form *annually* with the Assessor's Office

Forms are available in Assessor's Office or Website.

## Supplemental Motor Vehicles

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

October	100.0%
November	91.7%
December	83.3%
January	75.0%
February	66.7%
March	58.3%
April	50.0%
May	41.7%
June	33.3%
July	25.0%

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

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### All documentation provided:

1. Must be the original
2. Must be clearly dated
3. Must be signed (when necessary)
4. Must be legible

## DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT

The proof for adjustments ("prorates") of 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 2017 had until December 31, 2019 to present all proofs of disposal.

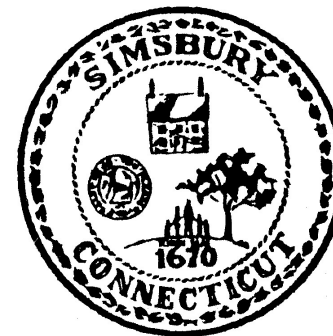
Taxpayer failure to provide all forms of proof for adjustments within the 27 months of the assessment date forfeits the right to an adjustment of the bill by CT law (12-71c.)

Assessment Date	Deadline for presentation of proof for adjustment
Oct. 1, 2019	Dec. 31, 2021
Oct. 1, 2018	Dec. 31, 2020
Oct. 1, 2017	Dec. 31, 2019
Oct. 1, 2016	Dec. 31, 2018
Oct. 1, 2015	Dec. 31, 2017
Oct. 1, 2014	Dec. 31, 2016

## VEHICLE ASSESSMENT APPEALS

Motor vehicle assessment billed in July may be appealed at the September meeting of the Board of Assessment Appeals. Motor vehicle assessments billed on the supplemental list may be appealed at the March meeting of the BAA. Application must be made by February 20<sup>th</sup>.

## TOWN OF SIMSBURY



ASSESSOR'S OFFICE  
933 HOPMEADOW STREET  
SIMSBURY, CT 06070

PHONE 860-658-3251  
FAX 860-658-3285

[www.simsbury-ct.gov/assessors-office](http://www.simsbury-ct.gov/assessors-office)

## REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS

### Q & A Brochure

What to do if my vehicle was:  
Sold, totaled, donated, lease terminated,  
taxed in the wrong town, junked,  
repossessed or registered in another state

Effective: October 1<sup>st</sup>, 2019

Revised: March 23, 2020