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 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 due January 1 following, 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 all appropriate forms of proof to:

Assessor's Office 933 Hopmeadow Street Simsbury, CT 06070

Email: <u>assessoroffice@simsbury-ct.gov</u> Fax (860) 658-3285

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.

PLEASE NOTE--VEHICLES WHICH YOU STILL OWN & ARE NO LONGER REGISTERED, ARE TAXABLE AS NON-REGISTERED MOTOR VEHICLES & MUST BE DECLARED AS PERSONAL PROPERTY ANNUALLY TO THE ASSESSOR'S OFFICE BY NOVEMBER 1.

CT Department of Motor Vehicles does not inform towns when plates are cancelled 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
This site is useful for cancelling license plates, changing addresses 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 the "What If My Vehicle Was" section:

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

What If My Vehicle Was?

SOLD or I 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 signed and dated title (front & back) showing transfer information.
- 5. Lease End confirmation letter from Leasing Company OR Leased vehicle turn-in odometer statement showing year, make, model & VIN# of the vehicle and date of transaction.

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 <u>final</u> settlement claim letter from insurance agent or company stating that the vehicle was totalled, the date of the accident, the year, make, model & Vehicle Identification # of the vehicle and that the settlement accepted and claim closed.
- 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 (TO SELF):

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.

AND

3. Proof of out of state residency (new state license, voter registration, Real Estate deed of purchase OR Lease Agreement).

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 EITHER

- 2. Proof of payment to correct tax town for same vehicle, OR
- 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 as of GRAND LIST DATE

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 in or out of state must file Active Duty form *annually by December 31* 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 1st and prior to the following August 1st. Motor vehicle taxes are prorated from the month registered through September at the following percentages of assessed value:

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.

DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT

The proof for adjustments ("prorates") on a motor vehicle 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, 2020 has until December 31, 2022 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.)

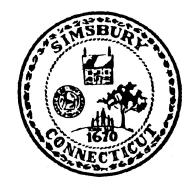
Assessment Date	Deadline for presentation of proof for adjustment
Oct. 1, 2022	Dec. 31, 2024
Oct. 1, 2021	Dec. 31, 2023
Oct. 1, 2020	Dec. 31, 2022
Oct. 1, 2019	Dec. 31, 2021
Oct. 1, 2018	Dec. 31, 2020
Oct. 1, 2017	Dec. 31, 2019

VEHICLE ASSESSMENT APPEALS

Motor vehicle assessments billed in July may be appealed at the September meeting of the Board of Assessment Appeals (BAA). Motor vehicle assessments billed on the supplemental list in January may be appealed at the next following March meeting of the BAA. Application must be made to the Assessor by February 20th for the March BAA meeting. See the "Appealing your Assessment" section on the Assessor's web page for application and additional information.

Effective: October 1st, 2022 Revised: August 22, 2023

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

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.