

MOTOR VEHICLE TAX BILLS

Motor vehicles tax bills that are issued July 1st encompass the period from the preceding October 1st to the next September 30th. **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 New Haven after October 1, the tax bill will still be due in New Haven 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 an assessment credit (exemption) for the period that the old vehicle was no longer owned.

It is strongly recommended that people seeking an adjustment pay their full tax bill on time. If the bill is adjusted later, upon presentation of documentation, a refund of the difference later will be made due to the vehicle being sold, totaled, donated etc. & the plates were not transferred to a replacement vehicle.

Phone calls regarding information about required documentation for adjustment or submission of 1 of the 2 required documents does not stop additional late fees (if applicable) from accruing.

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

Office of the City Assessor
City Hall - 165 Church Street
New Haven, CT 06510
Phone Fax
(203) 946-4800 (203) 946-7122

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 the City when plates are returned or 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 receipt may be requested from CT Department of Motor Vehicles {Copy Records Division} at one of their site locations.

The CT Department of Motor Vehicles website is:

www.ct.gov/dmv

This site is useful for requesting Connecticut DMV change of address & lost or stolen license plate forms.

All 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 1, 2009 has until December 31, 2011 to present proof of disposal.

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 Assessor's Office according to the situations listed below 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 (VIN), make, model 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?

1. WHAT IF I MY VEHICLE WAS SOLD?

Taxpayer must provide the following:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **(Required)**

AND Any one of the next 3

2. A copy of your title with the year, make, model, VIN #, as well as buyer's signature, **as required by Connecticut DMV.**
3. A copy of the new owner's registration or the new owner's title.
4. A **notarized** official Bill of Sale, signed and completed by both parties with the appropriate transfer dates listed.
5. Copy of a *Trade-In Agreement* with a dealer for the vehicle.
6. Official Lease Termination document if vehicle was leased.

NOTE: State Law Prohibits tax credits in vehicle transfers between immediate family members (Parents, siblings, children,)

2. WHAT IF MY VEHICLE WAS TOTALED/JUNKED?

Taxpayer must provide the following:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **(Required)**

AND Any one of the next 2

2. A signed letter from your insurance agent or company on original letterhead stating that the vehicle was totaled, the date of the accident and the year, make, model & Vehicle Identification number and that the salvage was retained by the insurance company.
3. Dated receipt from junk dealer to whom the vehicle was sold and the year, make, model & Vehicle Identification number.

NOTE: POLICE REPORTS ARE UNACCEPTABLE

3. WHAT IF MY VEHICLE WAS STOLEN?

Taxpayer must provide the following:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **(Required)**

AND Any one of the next 2

2. A signed letter from your insurance agent or company on original letterhead stating that the vehicle was stolen and not recovered, date of theft and the year, make, model & Vehicle Identification number.
3. A copy of report from the Police Department which must state that the vehicle was stolen and **never recovered.**

4. WHAT IF MY VEHICLE WAS REGISTERED OUT OF STATE?

Taxpayer must provide the following:

1. Copy of out-of-state registration **and** title, and which must indicate the year, make, model, & VIN of the vehicle. **(Required)**
2. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **(Required)**

AND Any one of the next 4

3. A copy of your home assessment record or lease showing date(s).
4. An electric bill showing the beginning service date.
5. Federal Income Tax return for tax year in question.
6. A voter's registration card showing registration dates

5. WHAT IF ME VEHICLE WAS TAXED IN WRONG TOWN?

Taxpayer must provide the following:

1. Connecticut registration showing the year, make, model, & VIN of the vehicle. **(Required)**

AND Any one of the next 5

2. A copy of your home assessment record or lease showing date(s)
3. Federal Income Tax return for the year in question.
4. A voter's registration card showing registration date.
5. Driver's license
6. Proof of payment to correct tax town for same vehicle

Note: All dates must be prior to October 1st

6. WHAT IF MY VEHICLE WAS REPOSSESSED?

Taxpayer must provide the following:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **(Required)**

AND Any one of the next 2

2. Letter from the finance company stating the date vehicle was taken and that it was **not redeemed by you** and the year, make, model & Vehicle Identification # of the vehicle.
3. Copy of bill of sale or auction papers that show the year, make, and model & Vehicle Identification # of the vehicle and date of sale.

7. WHAT IF MY VEHICLE WAS DONATED?

Taxpayer must provide the following:

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 # of the vehicle.

8. WHAT IF MY VEHICLE WAS REGISTERED OUT OF COUNTRY?

Taxpayer must provide the following:

All shipping Documents, Date Stamped and Signed

9. ACTIVE MILITARY DUTY

Taxpayer must provide the following:

State residents currently in active-duty military service may be eligible for a full exemption on one motor vehicle. These forms must be filed *annually* with the Assessor’s Office and are available online at the City’s website as *Active Military Duty Application for Exempt Status for a Motor Vehicle*

Non-residents stationed in Connecticut may also qualify for a full exemption on their vehicles. An out of state resident based in CT must file the form *Claim For Property Tax Exemption In The State Of Connecticut Under The Federal Servicemembers Civil Relief Act* annually with the Assessor’s Office.

Forms are available in the Assessor’s Office and are also available online at the City’s website

<http://www.cityofnewhaven.com/Assessor/Forms.asp>

ANY OTHER FORM OF VERIFICATION REQUIRES AUTHORIZATION OF THE CITY ASSESSOR

Call the Assessors at (203) 946-4800 for further information & application deadlines.

For further information about obtaining Proof of Vehicle Sale:

If you do not have proof available supporting the sale of your vehicle, you can obtain a plate return receipt or title search document from the State of Connecticut, Department of Motor Vehicles. You must complete a Copy Records Request and pay a fee to the DMV. It will take 4-6 weeks for them to complete the transaction request. The closet office of the Department of Motor Vehicles is located at:

DEPARTMENT OF MOTOR VEHICLES

1985 State Street
Hamden, CT 06517

For Information call

1-800-842-8222

Web Site

[HTTP://DMVCT.ORG](http://DMVCT.ORG)

E-Mail:

MAIL@DMVCT.ORG

The Office of the Department of Motor Vehicles is closed on Mondays

MOTOR VEHICLE ADJUSTMENTS

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 1, 2008 has until December 31, 2010 to present all proofs of disposal.

Taxpayer failure to provide all forms of proof for adjustment 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, 2011	Dec. 31, 2013
Oct. 1, 2010	Dec. 31, 2012
Oct. 1, 2009	Dec. 31, 2011

VEHICLE ASSESSMENT APPEALS

Motor vehicle assessment billed in July may be appealed at the September meeting of the Board of Assessment Appeals. It is strongly recommended that people seeking an adjustment pay their full tax bill on time to avoid late penalties. If the bill is adjusted later, upon presentation of documentation, a refund of the difference will be made due to the vehicle being sold, totaled, donated etc. & the plates were not transferred to a replacement vehicle.

Appeal forms are available from the Assessor’s Office at (203) 946-4800 or online at

www.cityofnewhaven.com/Assessor/Forms.asp.

Failure to receive a motor vehicle tax bill does not invalidate the bill or any accrued interest.

Please make checks payable to: Tax Collector - City of New Haven. If a receipt is needed, send a self-addressed envelope with your payment and bill.

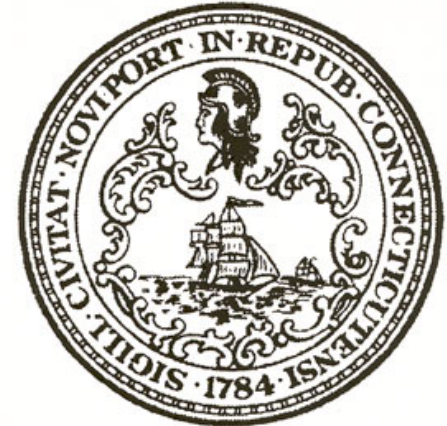
The City of New Haven is open Monday thru Friday 9:00 AM – 5:00 PM.

What if my vehicle was?:

1. Sold, 2. Totaled/Junked, 3. Stolen, 4. Registered Out of State, 5. Taxed in the Wrong Town, 6. Repossessed, 7. Donated, 8. Registered Out of the country, 9. Active

Military Duty

REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS CITY OF NEW HAVEN



ASSESSOR’S OFFICE

**165 CHURCH STREET
NEW HAVEN, CT 06510**

WWW.CITYOFNEWHAVEN.COM

PHONE (203) 946-4800

Monday – Friday 9:00 am – 5:00 PM