

ADJUSTMENTS TO MOTOR VEHICLE BILLS

THE FOLLOWING INFORMATION PERTAINS TO MOTOR VEHICLES ON:

2020 GRAND LIST, DUE JULY 1ST 2021

AND

2019 SUPPLEMENTAL GRAND LIST, DUE JANUARY 1 2021

THE TAXPAYER IS ALWAYS RESPONSIBLE FOR TIMELY PAYMENT ON ANY BILL BEING ADJUSTED. If a bill is paid in full and subsequently adjusted, a request for a refund must be made in writing and can be submitted with documentation for an adjustment.

From the section below entitled "What If My Vehicle Was..." choose a category that best describes your situation and forward the appropriate forms of proof to:

Assessment Office
West Hartford Town Hall
50 South Main Street, Room 142
West Hartford, CT 06107

whassessment@westhartfordct.gov

Phone (860) 561-7414; Fax (860) 561-7590

Please note: a CT Department of Motor Vehicles cancellation of license plate does not show that you have disposed of the vehicle. Therefore, additional forms of proof are required to support an adjustment. Copies of the CT Department of Motor Vehicles cancellation of plate receipt may be requested from CT Department of Motor Vehicles {Copy Records Division} at (860) 263-5154 or at www.dmvct.org.

What If My Vehicle Was.....

SOLD/TRADED IN:

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

AND any one of the next

1. A copy of the bill of sale **or** leased vehicle return receipt with the year, make, model & Vehicle Identification # of the vehicle as well as buyer's signature. **No handwritten bills of sale will be accepted.**
2. A copy of the **new owner's** registration **OR** the **new owner's title** with the issue date, year, make, model & Vehicle Identification # of the vehicle.
3. A copy of your title showing transfer (**back of title must be signed by both the buyer and seller**).
4. A letter from your insurance agent or company stating the date the insurance was cancelled, the reason for cancellation and the year, make, model & Vehicle Identification # of the vehicle.
5. From CT DMV registration form, bill of sale section at the bottom of the form
6. Reverse side of registration renewal form – transfer of ownership form.
7. Trade-in Agreement
8. Odometer disclosure statement

TOTALED / JUNKED:

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

AND any one of the next

1. A letter from your insurance agent or company stating that the vehicle was totaled, the date of the accident and the year, make, model & Vehicle Identification # of the vehicle.
2. A dated receipt from the junk dealer to whom the vehicle was sold and the year, make, model & Vehicle Identification # of the vehicle.

REGISTERED OUT OF STATE:

A copy of the original out of state registration **OR** the title showing the issue date, the vehicle's year, make, model & Vehicle Identification #

AND

1. Proof of out-of-state residency (i.e.: license, deed, lease agreement or utility bill)
2. A copy of CT Department of Motor Vehicles cancellation of plate receipt.

STOLEN:

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

AND

A statement from your insurance agent or company stating the vehicle was stolen and not recovered, date of theft and the vehicle's year, make, model & Vehicle Identification #.

TAXED IN WRONG TOWN:

If you lived in a different town within Connecticut on October 1st, 2020 please provide proof of residency prior to October 1st in the form of any **one** of the documents listed below:

1. Field Card, Voter identification card, **or** lease
2. Written correction from the Department of Motor Vehicles

REPOSSESSED:

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

AND any one of the next

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

DONATED:

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

AND any one of the next

1. A letter from charitable organization on the organization's letter head, stating that the vehicle was donated, the date of the donation and the vehicles year, make, model & Vehicle Identification #.
2. A letter from your insurance agent or company stating the date the insurance was cancelled, the reason for cancellation and the vehicles year, make, model & Vehicle Identification #.

WHAT IF I:

TRANSFERRED MY LICENSE PLATES TO ANOTHER VEHICLE:

If you transferred your plates to a new vehicle, you are not entitled to an adjustment. In essence, the adjustment follows the license plate. **The original bill for the old vehicle should still 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 by you.

REGISTERED MY CAR AFTER OCTOBER 1, 2020:

Vehicles registered after October 1st, 2020 will be on the supplemental motor vehicle list, as described below. Supplemental bills are mailed mid-December and are due January 1st, 2022.

SUPPLEMENTAL MOTOR VEHICLE TAX BILLS

Supplemental motor vehicle tax bills cover motor vehicles registered after October 1st 2020 and before August 1st 2021. Motor vehicle taxes are prorated from the month registered through September at the following percentages of assessed value:

Month Acquired	New License Plate Code	Transfer License Plate Code	% of Assessment
<i>October</i>	A	N	100%
<i>November</i>	B	O	91.7%
<i>December</i>	C	P	83.3%
<i>January</i>	D	Q	75.0%
<i>February</i>	E	R	66.7%

CT

Month Acquired	New License Plate Code	Transfer License Plate Code	% of Assessment
<i>March</i>	F	S	58.3%
<i>April</i>	G	T	50.0%
<i>May</i>	H	U	41.7%
<i>June</i>	I	V	33.3%
<i>July</i>	J	W	25.0%

DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENTS

CT Department of Motor Vehicles does **not** inform towns 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 indicated below as provided under applicable CT law.

Assessment Date	Deadline for Presentation of Proof
October 1, 2018	December 31, 2020
October 1, 2019	December 31, 2021
October 1, 2020	December 31, 2022

The proof for adjustments (prorates) for motor vehicle tax bills must be presented within 27 months of the assessment date. For example: The owner of a vehicle has a bill with an assessment date of October 1, 2018. He has until December 31, 2020 to present all proofs of disposal.

If a taxpayer fails to provide all forms of proof for an adjustment within 27 months of the assessment date, he/she forfeits the right to an adjustment to their tax bill by CT law (12-71c.)

APPEAL PROCESS

Appeals for motor vehicles are held twice a year (March and September). Please contact the Assessment Office at 860-561-7414 for further details regarding the appeals process

CLAIMED EXEMPT DUE TO ACTIVE MILITARY SERVICE

1. Out of state resident based in CT must file Soldiers & Sailors Civil Relief Act form annually with the Assessment Office.
2. Residents of CT based out of state must file Active Duty form annually with the Assessment Office

Forms are available in the Assessment Office