

### 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 New Britain after October 1<sup>st</sup> to another Connecticut town, the tax bill will still be due in New Britain for the entire Grand List year. Motor vehicle tax bills are not prorated from one town to another in Connecticut.

**If you transferred your plates to a new (replacement) vehicle, you will receive an adjustment for the time period the old vehicle was no longer owned as a credit on the new vehicle.** 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 number of months the old vehicle was no longer owned.

It is strongly recommended that taxpayers seeking an adjustment pay their full tax bill on time. If an adjustment is sought for a vehicle that was: sold, totaled, stolen or removed from this state and registered in another state by a person who at the same time ceases to be a resident of this state, a refund of the difference will be made.

*Call-in inquiries about required documentation for adjustment or stating you no longer have possession of the vehicle or that it is registered in another state does not stop additional late fees (if applicable) from accruing. **All tax bills paid late, regardless of circumstances, are charged 18% interest per year & this interest cannot be waived.***

From the category that best describes your situation entitled **“What If My Vehicle Was...?”** Forward the appropriate form or proof to:

Assessor’s Office

27 West Main St.

New Britain, CT 06051

Phone: (860) 826-3323 Fax: (860) 612-5013

*Please note: a CT Department of Motor Vehicles cancellation plate receipt is not proof that you disposed of your vehicle. An accompanying affidavit is required to support an adjustment. Blank affidavit form may be obtained at:*

[http://www.newbritainct.gov/services/assessor/tax\\_credits.htm](http://www.newbritainct.gov/services/assessor/tax_credits.htm)

**The CT Department of Motor Vehicles does not inform towns when plates are returned or when a vehicle is sold, registered**

**out of state or 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 plate cancellation receipts may be requested from the CT Department of Motor Vehicles (Copy Records Division) at (860) 263-5154 or on their self-service portal at: [www.ct.gov/dmv](http://www.ct.gov/dmv).

**Acceptable documentation for the proration of a motor vehicle list bill must be supplied to the assessor within 27 months of the October 1<sup>st</sup> assessment date of the bill.**

### MOTOR VEHICLE ADJUSTMENTS

If you believe an error exists in the assessment period of your motor vehicle bill, you may provide proof of your claim to the Assessor’s Office according to the situations listed in **“What If My Vehicle Was...?”**

#### **Any documentation provided:**

1. Must be clearly dated
2. Must be signed (when necessary)
3. Must be legible
4. Must show vehicle ID, make and year

***PLEASE NOTE THAT VEHICLES WHICH YOU STILL OWN AND ARE NO LONGER REGISTERED ARE TAXABLE UNDER STATE LAW AS NON REGISTERED VEHICLES & MUST BE DECLARED AS PERSONAL PROPERTY ANNUALLY.***

### **WHAT IF MY VEHICLE WAS...?**

#### **VEHICLE SOLD or TRANSFERRED:**

- You provide proof that the person to whom you sold the vehicle is listed on the October 1<sup>st</sup> Supplemental Motor Vehicle Grand List in a Connecticut Municipality.
- You provide a copy of the original registration of the person to whom you sold this vehicle.
- You provide a copy of your transferred title. This is your title that you dated, signed and wrote in the buyer’s name, thereby signing over ownership to the buyer.
- You provide a copy of your cancelled title. (Obtain from Copy Record Section of CT Dept. of Motor Vehicles)
- You provide a letter from the junk dealer to whom you sold the vehicle.
- You provide a dealer sales document which shows you traded in the vehicle.
- You provide a registration cancellation from the CT Department of Motor Vehicles which shows that you cancelled the registration and you sign an [affidavit](#) that you no longer owned the vehicle at the time of registration cancellation. (Cancellation for "no insurance" is not acceptable proof)

- A CarFax report or similar report from a third party website showing the date of ownership transfer in the vehicle history.
- If your vehicle was repossessed, a letter from the finance company stating the date the vehicle was taken and it was not redeemed by you and the year, make and vehicle ID.
- If you donated your vehicle to charity, a letter from the charity stating the date of the donation and the motor vehicle’s year, make and vehicle ID.
- If your vehicle was leased, a bill of sale must be provided from the leasing company showing that the vehicle was sold.

#### **VEHICLE STOLEN AND NOT RECOVERED:**

- You provide a statement from the insurance agent or company that you were compensated for this vehicle.
- You provide a larceny report from the Police Department which states that vehicle was not recovered.

#### **VEHICLE TOTALLY DEMOLISHED:**

- You provide a statement from the insurance company that you were compensated for total loss and that you did not retain possession of the vehicle.
- For a vehicle that is not insured for collision, you must supply at least two of the following three forms of proof:
  - (a) A copy of the accident report.
  - (b) A statement from your insurance agent or company stating the date you dropped your liability coverage on this vehicle.
  - (c) A letter from the junk dealer to whom this vehicle was sold.

#### **VEHICLE REMOVED AND REGISTERED IN ANOTHER STATE:**

- You provide a copy of the out-of-state registration. (*Proof of residence in other state including driver’s license also required.*) No partial adjustment of assessment will be made for a vehicle shipped out of New Britain to another country unless the taxpayer, at the same time, moves and registers the vehicle in that country.

#### **If you MOVED on or before October 1<sup>st</sup> to another Connecticut community:**

- You may provide a letter or a record from the assessor in the community where you moved that states when you bought your new home. Or you may provide a copy of the deed for this house.
- You may provide a lease which shows you rented elsewhere on or before the October 1<sup>st</sup> assessment date in question.
- You may provide a copy of a utility bill (phone, electric, cable), insurance document (car, house, apartment), bank document (credit card, checking), employment document (check stub, statement from personnel), DMV document (registration, license), registrar of voters document, etc. which indicates that you moved on or before the October 1<sup>st</sup> date in question.

### ACTIVE DUTY MILITARY

State residents currently in active-duty military service may be eligible for a partial exemption. In addition, one car owned by a Connecticut resident serviceperson may be fully exempt from property taxes. A form must be filed annually with the Assessor's Office. Call the Assessor's Office at (860) 826-3323 for further information and application deadlines.

### Supplemental Motor Vehicles

Supplemental motor vehicles are vehicles that were newly registered between October 2<sup>nd</sup> and July 31<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.

### DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT

The deadline to submit proof for partial adjustments, or proration of bills where a vehicle has been sold, totaled, stolen or removed from this state and registered in another state by a person who at the same time ceases to be a resident of this state is 27 months from the original assessment date of the bill. **Example:** The owner of a vehicle with a bill of an assessment date of October 1, 2020 has until December 31, 2022 to present sufficient documentation to the assessor.

Taxpayers that fail to provide documentation acceptable by the assessor within 27 months of the assessment date forfeit the right to an adjustment of the bill according to Connecticut State Law. (CGS 12-71c)

Assessment Date	Deadline for Presentation of Proof for Adjustment
October 1, 2021	December 31, 2023
October 1, 2020	December 31, 2022
October 1, 2019	December 31, 2021

### MOTOR VEHICLE ASSESSMENT APPEALS

Assessments of regular motor vehicle list bills (those billed in the following July) and supplemental motor vehicle list bills (those billed in the prior January) may be appealed to the Board of Assessment Appeals by filing a formal appeal on or before February 20<sup>th</sup>.

In addition, assessments of regular motor vehicle list bills (those billed in the following July) may be appealed at the September meeting of the Board of Assessment Appeals.

Appeal forms are available in the Assessor's Office or by calling (860) 826-3323.

### TAX COLLECTOR PAYMENT INFORMATION

Regular motor vehicle tax bills are due July 1<sup>st</sup> of each year. Payments made after August 1<sup>st</sup> of that year will be charged interest at a rate of 1.5% per month from the original due date of the bill.

Supplemental motor vehicle tax bills are due January 1<sup>st</sup> of each year. Payments made after February 1<sup>st</sup> for supplemental motor vehicle list bills will be charged interest at a rate of 1.5% per month from the original due date of the bill.

All tax bills paid late, regardless of circumstances, are charged 18% interest per year and this interest cannot be waived.

Failure to receive a motor vehicle tax bill does not invalidate the bill or any accrued interest according to Connecticut State Law. (CGS 12-130)

Please make checks payable to: **City of New Britain**

Payments can be made in person or be mailed to: **Tax Collector, 27 West Main St., Room 104, New Britain, CT 06051.**

Payments may also be made online at: <https://www.mytaxbill.org/inet/bill/home.do?town=newbritain>

Please Note: This Is A Fee Based Service\*  
\* E-check \$.95 flat fee, Credit/Debit card 2.95% of balance.

Accepted Credit Cards: VISA/MASTERCARD/DISCOVER and AMERICAN EXPRESS.

CREDIT PAYMENTS may also be made in the Tax Collector's Office ON THE PUBLIC ACCESS COMPUTER ONLY.

Cards are not taken over the counter.

## MOTOR VEHICLE ASSESSMENT INFORMATION INCLUDING REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS

# CITY OF NEW BRITAIN



**ASSESSOR'S OFFICE**  
**27 West Main St.**  
**New Britain, CT 06051**  
**Phone (860) 826-3323**  
**Fax (860) 612-5013**

<http://www.newbritainct.gov/services/assessor/default.htm>

Regular Office Hours:  
8:15am - 3:45 pm  
Monday thru Friday

Evening Office Hours:  
8:15 am - 6:45 pm  
Last Thursday of every month