

## WHAT IF I:

### TRANSFERRED PLATES:

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 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.

Supplemental bills are mailed mid-December.

### REGISTERED MY CAR AFTER OCTOBER 1, 2024?

Vehicles registered after October 1, 2024 will be on the supplemental motor vehicle list, as described below. Supplemental bills are mailed mid-December and are due January 1, 2026.

### SUPPLEMENTAL MOTOR VEHICLE TAX BILLS

Supplemental motor vehicle bills cover motor vehicles registered after October 1, 2024 and before September 30, 2025. 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
October	A	N	100%
November	B	O	91.7%
December	C	P	83.3%
January	D	Q	75.0%
February	E	R	66.7%
March	F	S	58.3%
April	G	T	50.0%
May	H	U	41.7%
June	I	V	33.3%
July	J	W	25.0%
August	K	X	16.7%
September	L	Y	8.3%

### ADJUSTMENTS TO MOTOR VEHICLE BILLS

From the category which best describes your situation entitled “What If My Vehicle Was?” Please see front page for contact details.

*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.*

If you do not have the DMV cancellation of plate receipt, please email our office at [whassessment@westhartfordct.gov](mailto:whassessment@westhartfordct.gov) to find out how to handle this situation.

**TAXPAYER IS STILL RESPONSIBLE FOR TIMELY PAYMENT ON ANY BILL BEING ADJUSTED.** If 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 adjustment.

#### What If My Vehicle Was?

##### SOLD/TRADED IN:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**  
*AND Any one of the next*
2. A copy of the bill of sale with the year, make, model & Vehicle Identification # of the vehicle as well as seller’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 issue date, year, make, model & Vehicle Identification # of the vehicle.
4. A copy of your title showing transfer (front and back), signed by the buyer and seller.
5. 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.
6. From CT DMV registration form, bill of sale section at bottom of form.
7. Reverse side of registration renewal form – transfer of ownership form.
8. Trade-in Agreement.
9. Odometer disclosure statement.

### TOTALED / JUNKED:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**  
*AND Any one of the next*
2. 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.
3. Dated receipt from junk dealer to whom the vehicle was sold and the year, make, model & Vehicle Identification # of the vehicle.

### MOVED OUT OF STATE:

1. A copy of the original out of state registration OR title showing the issue date, year, make, model & Vehicle Identification # of the vehicle.  
**AND**
2. Proof of out-of-state residency (license or voter’s registration).  
**AND**
3. A copy of CT Department of Motor Vehicles cancellation of plate receipt.

### STOLEN:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**  
**AND**  
A statement from your insurance agent or company stating that vehicle was stolen and not recovered, date of theft and the year, make, model & Vehicle Identification # of the vehicle.

### TAXED IN WRONG TOWN:

- If you lived in a different Connecticut town on October 1, 2024, please provide:
1. Proof of residency prior to October 1 in form of :  
Property Record Card, Voter Registration, or Lease.  
**OR**
  2. Written correction from the Department of Motor Vehicles.

**REPOSSESSED:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**  
*AND Any one of the next*
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 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. **REQUIRED**  
*AND Any one of the next*
2. Letter from charitable organization on the organization’s letterhead, stating that the vehicle was donated, the date of the donation and the year, make, model & Vehicle Identification # of the vehicle.
3. 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.

**LEASED CAR:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**  
*AND Any one of the next*
2. Odometer disclosure statement.
3. Lease return document.
4. If you buy out the lease, we require a copy of the new registration in your name.

<b>DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT</b>
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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 as provided under applicable CT law.**

Assessment Date	Deadline for Presentation of Proof
<b>October 1, 2024</b>	<b>December 31, 2026</b>
<b>October 1, 2023</b>	<b>December 31, 2025</b>
<b>October 1, 2022</b>	<b>December 31, 2024</b>

The proof for adjustments (“prorates”) of motor vehicle 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, 2023 has until December 31, 2025 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 adjustment of bill by CT law (12-71c.)

**APPEAL PROCESS**

Direct questions about the motor vehicle appeal process to the Assessment Office by Aug 1, 2025 (2024 Grand List); or Feb 2, 2026 (2024 Supl Grand List). Timely payment of taxes is still required regardless of filing an appeal. Refunds will be issued after the appeal process, if appropriate.

**CLAIMED EXEMPT DUE TO ACTIVE MILITARY SERVICE**

Out of state resident based in CT must file Soldiers & Sailors Civil Relief Act form *annually* with the Assessment Office.  
Residents of CT based out of state must file Active Duty form *annually* with the Assessment Office Forms are available in Assessment Office or the town website under the Assessment Dept, Tax Relief Programs.



WHAT IF MY VEHICLE WAS...

- SOLD?
- TOTALED?
- REGISTERED OUT OF STATE?
- STOLEN?
- TAXED IN WRONG TOWN?
- REPOSSESSED?
- DONATED?

**QUESTIONS ABOUT YOUR MOTOR VEHICLE ASSESSMENT?**



SCAN THE QR CODE FOR AN EXPLANATION

ASSESSMENT OFFICE  
50 South Main Street Rm 142  
West Hartford, CT 06107  
Phone: (860) 561-7414

EMAIL:

[WHAssessment@WestHartfordCT.gov](mailto:WHAssessment@WestHartfordCT.gov)

[www.WestHartfordCT.gov/Assessment](http://www.WestHartfordCT.gov/Assessment)

Office Hours  
8:30-4:30 Monday-Friday