

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 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.

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

**Assessors Office
338 Main St
Winsted, CT 06098
Phone (860) 379-5461
Fax (860) 738-6597**

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 towns when plates are returned 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.**

Copies of 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. Info line: 860-263-5700

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, 2008, has until December 31, 2010, 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 Assessors Office according to the situations listed 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, make 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?

SOLD OR JUNKED:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**
AND any one of the next 4
2. A copy of the bill of sale with the year, make, model & Vehicle Identification # of the vehicle as well as the buyer's signature.
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 title showing transfer.
5. A receipt or letter from the salvage yard and/or dealer showing the date of disposal/sale along with the year, make, model & Vehicle Identification # of the vehicle.

TOTALLED:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**
AND Any one of the next 2
2. A letter from your insurance agent or company stating that the vehicle was totalled, the date of the accident and the year, make, model & Vehicle Identification # of the vehicle.
3. A receipt or letter from the salvage yard and/or dealer showing the date of disposal/sale along with

the year, make, model & Vehicle Identification # of the vehicle.

REGISTERED OUT OF STATE:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**
AND
2. A copy of the original out of state registration OR title showing the year, make, model & Vehicle Identification # of the vehicle and the date it was registered. **REQUIRED**

STOLEN:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. **REQUIRED**
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 identification card
AND
2. Proof of payment to correct tax town for same vehicle.
3. 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
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. **REQUIRED 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

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 out of state must file Active Duty form *annually* with the Assessor's Office
Forms are available in Assessor's Office.

Supplemental Motor Vehicles

Supplemental Motor Vehicles are vehicles which were newly registered subsequent to October 1st and prior to August 1st. 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.

Effective: May 15, 2001
Revised: June 25, 2015

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 in **What If My Vehicle Was:**

All documentation provided:

1. Must be the original
2. Must be clearly dated
3. Must be signed (when necessary)
4. Must be legible

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, 2013 has until December 31, 2015 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, 2014	Dec. 31, 2016
Oct. 1, 2013	Dec. 31, 2015
Oct. 1, 2012	Dec. 31, 2014
Oct. 1, 2011	Dec. 31, 2013
Oct. 1, 2010	Dec. 31, 2012
Oct. 1, 2009	Dec. 31, 2011
Oct. 1, 2008	Dec. 31, 2010
Oct. 1, 2007	Dec. 31, 2009
Oct. 1, 2006	Dec. 31, 2008
Oct. 1, 2005	Dec. 31, 2007
Oct. 1, 2004	Dec. 31, 2006
Oct. 1, 2003	Dec. 31, 2005
Oct. 1, 2002	Dec. 31, 2004

MOTOR VEHICLE INFORMATION & REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS

Town of Winchester

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338 Main St
Winsted, CT 06098
Phone (860) 379-5461
Fax (860) 738-6597**