

MOTOR VEHICLES

Motor vehicles are subject to a local property tax under Connecticut state law, whether registered or not. If you do not register a motor vehicle but retain ownership, you must annually file a personal property declaration form with your assessor between October 1 and November 1.

MOTOR VEHICLE ASSESSMENTS

Beginning with the 10/1/2024 Grand List, motor vehicles will be valued using MSRP and depreciated pursuant to CGS 12-63.

The uniform assessment date is October 1 in Connecticut. Motor vehicles registered on October 1 will be part of the October 1 Grand List. Vehicles registered after October 1, and prior to the next August 1, will be assessed in a supplement to the October 1 Grand List.

ASSESSMENT APPEALS

Assessment appeals should first be directed to your assessor and then to the local Board of Assessment Appeals. The Board of Assessment Appeals meets during the months of March and September. The September meeting is solely for appeals relating to motor vehicle assessments appearing on the preceding October 1 Grand List. Appearance before the Board of Assessment Appeals is required in order for the Board to consider the appeal. If you are unable to appear in person, you may give written authorization for someone to appear on your behalf as your agent. All documentation substantiating your appeal should be presented during your hearing. (The March meeting is for real estate and personal property assessment appeals.)

SUPPLEMENTAL MOTOR VEHICLE ASSESSMENTS

Supplemental motor vehicle assessments are for vehicles that were registered after the October 1 Grand List date and prior to the following August. These motor vehicle assessments are prorated from the month registered through September at the following percentages of assessed value:

October 100%	April 50.0%
November 91.7%	May 41.7%
December 83.3%	June 33.3%
January 75.0%	July 25.0%
February 66.7%	August 16.7%
March 58.3%	September 8.3%

MOTOR VEHICLE TAX CREDITS

Motor vehicle tax credits are available for those vehicles that are:

- 1) Sold
- 2) Totally damaged / junked
- 3) Registered out of state
- 4) Stolen, not recovered
- 5) Repossessed

This credit is available only if the owner provides acceptable documentation to the assessor's office by December 31 two years following the original assessment date. For example, for a car assessed on October 1, 2023, all required documentation must be provided to the Assessor by December 31, 2025.

ACCEPTABLE PROOF FOR MOTOR VEHICLE ASSESSMENT CHANGES

THE ASSESSOR'S OFFICE REQUIRES A PLATE RECEIPT, WHICH YOU MUST OBTAIN FROM CT DEPARTMENT OF MOTOR VEHICLES. THIS INDICATES THAT THE VEHICLE'S REGISTRATION HAS BEEN CANCELLED OR THE PLATES HAVE BEEN LOST OR STOLEN. WE REQUIRE A PLATE RECEIPT IN ADDITION TO ONE MORE SUBSTANTIATING DOCUMENT LISTED UNDER A SPECIFIC TRANSACTION:

VEHICLE SOLD:

(a) A copy of a duly executed bill of sale. It is the seller's obligation to provide a copy of the signed bill of sale, **ALONG** with the plate receipt, **OR**

(b) A copy of the vehicle's signed transfer of title, **ALONG** with the plate receipt, **OR**

(c) A copy of the new owner's registration or title, **ALONG** with the plate receipt.

VEHICLE TOTALED:

(a) A letter from your insurance company or agent (on company letterhead) that identifies the owner and the vehicle, states that the car was totaled, and the date of loss, **ALONG** with the plate receipt. If you did not return the plates to DMV, you must file a lost or stolen plate form, **OR**

(b) Receipt from the junkyard that accepted title to the vehicle, **ALONG** with the plate receipt. If you did not return the plates to DMV, you must file a lost or stolen plate form.

VEHICLE REGISTERED OUT OF STATE:

A copy of the original registration in another state or out-of-state title, **ALONG** with the plate receipt.

VEHICLE JUNKED:

A junkyard receipt identifying the vehicle and date it was junked, **ALONG** with the plate receipt.

VEHICLE STOLEN:

A statement from your insurance company or agent stating that the vehicle was stolen and not recovered, **ALONG** with the plate receipt. If you did not return the plates to DMV, you must file a lost or stolen plate form with DMV.

VEHICLE REPOSSESSED:

(a) Letter from the finance company stating the date the vehicle was taken and that it was not recovered by you, **ALONG** with a plate receipt, **OR**

(b) A copy of the bill of sale or auction papers, **ALONG** with a plate receipt.

VEHICLE TRADED IN (and license plate cancelled):

Copy of purchase agreement identifying the trade-in vehicle, ALONG with the plate receipt.

REGISTRATION (PLATE) TRANSFER:

If the registration (PLATE) on this vehicle was transferred to another vehicle, the current bill is not adjustable, and the bill is due in full. A supplemental bill will be sent in December. This bill will note and apply all credits due between the “old” vehicle and the “new” vehicle.

IF TAXED IN WRONG TOWN:

Proof of residency prior to **October 1**, such as electric or phone bill, or lease agreement.

Assessments are not prorated between towns within Connecticut. Where you reside on October 1 is the town that taxes you for that Grand List year.

WE DO NOT ACCEPT POLICE REPORTS OR DIVORCE DECREES

All forms of proof presented are subject to the approval of the Assessor.

MOTOR VEHICLES EXEMPTIONS

Property tax exemptions are available to qualified individuals, such as honorably discharged veterans, spouses of deceased honorably discharged veterans, etc. Eligible parties must contact their assessor for applications to complete and file to meet statutory filing deadlines when applying for these benefits.

Municipal taxes on motor vehicles owned by active duty service members:

1. Out of state residents stationed in CT on military orders must file a Soldiers' and Sailors' Civil Relief Act form with the Assessor's office to be exempt from paying property taxes.

2. Residents of CT must file an Active Duty form **annually** with the Assessor's office by December 31 of the year the bill is due. Only one car owned by the

service member is eligible for full exemption. If the resident has a second motor vehicle, a \$1,500 assessment exemption form must be filed **annually before October 1** of the Grand List year with the Assessor's Office.

BLIND EXEMPTION

CT law provides for a \$3,000 property tax exemption for persons who are legally blind. **Proof of blindness by a qualified medical practitioner must be presented to the Assessor prior to January 31.**

TOTALLY DISABLED EXEMPTION

CT law provides for a \$1,000 assessment exemption for persons who are receiving benefits from the Social Security Administration for total and permanent disability. Totally disabled persons receiving retirement or disability benefits maintaining requirements comparable to those of the Social Security Administration may also be eligible for this exemption. **Proof of total disability must be presented to the Assessor prior to January 31. Check with your Assessor as to acceptable proof of disability.**

RETROFITTED MOTOR VEHICLE EXEMPTION

A local-option exemption is available with respect to a motor vehicle that has been modified to accommodate the owner's disability or for the disability of the owner's child

ANTIQUE AFFIDAVIT

CT law provides for an application for antique, rare or special interest vehicles to be filed with the assessor's office. Owners may file for a \$500 assessment on passenger vehicles, combination vehicles & motorcycles 20 years & older. Applications are available online or at the assessor's office.

KNOW YOUR MUNICIPAL TAX OBLIGATIONS



MOTOR VEHICLE PROPERTY TAX HIGHLIGHTS

Office of the Groton Assessor
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October 1, 2024