

ADJUSTMENTS TO MOTOR VEHICLE BILLS

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.

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

Office of the Assessor
Attn: Motor Vehicle Adjustments
PO Box 10152
Stamford, CT 06904
Phone: (203) 977-5888 Fax: (203) 977-5898
Email: mvadjustments@stamfordct.gov

***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 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 www.ct.gov/DMV.

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

The bill will need to be paid in full by the delinquent date to avoid interest. 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 number of the vehicle as well as buyer's signature.
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).
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 number 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 number of the vehicle and **they took possession** of the vehicle.
3. Dated receipt from junk dealer to whom the vehicle was sold and the year, make, model & Vehicle Identification number of the vehicle.

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 number 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 issue date, year, make, model & Vehicle Identification number of the vehicle.
AND
3. Proof of out-of-state residency (i.e.: driver's license, deed, lease agreement or utility bill)

TAXED IN WRONG TOWN:

If you lived in a different Connecticut town on the October 1, of the Grand List Year date please provide:

1. Proof of residency **on** October 1 in form of: Field Card, Voter identification card, lease or a utility bill showing service in the name of the registered owner showing both the residency and mailing address.
AND
2. A copy of the corrected registration showing the Tax Town code for the town you now live.

REPOSSESSED:

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

WHAT IF I:

TRANSFERRED PLATES:

If the plate remained in the same name no adjustment is given on the original vehicle. In January (supplemental billing) the vehicles credit will show on the 1st bill of the new vehicle for the time period the old vehicle was no longer owned. **Supplemental bills are mailed mid-December.**

If the plate **did not** remain in the same name please submit one of the documentation stated above and a copy of the registration showing the plate in a different owner name in lieu of the CT cancelled plate receipt.

REGISTERED MY CAR AFTER OCTOBER 1ST:

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

SUPPLEMENTAL MOTOR VEHICLE TAX BILLS

Supplemental motor vehicle bills cover motor vehicles registered after October 1st and before August 1st. 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%

DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT

Assessment Date	Deadline for Presentation of Proof
October 1, 2021	December 31, 2023
October 1, 2020	December 31, 2022
October 1, 2019	December 31, 2021
The proof for adjustments (“prorates”) of motor vehicle list must be presented within 27 months of the assessment (Grand List Year) date. Example: the owner of a vehicle with a bill with an assessment date of October 1, 2021 has until December 31, 2023 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

Questions about the motor vehicle appeal process should be directed to the Assessment Office at (203) 977-5888 by September 1st. Timely payment of taxes is still required regardless of filing an appeal. A refund 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. Eff: Oct 1, 2003

RETURNED A LEASED VEHICLE

We do not accept documentation from the lessee to reduce the tax bill. Submit the CT cancelled plate receipt to your leasing company as they need to provide us with additional documentation.