

Motor Vehicles:

Motor vehicles are assessed at 70% of the average or clear retail value as of October 1 of any given year. Vehicles registered on October 1 are taxed for the time period from October 1 through September 30 of the following year. Tax bills for these vehicles are prepared in June and due in July of that year. Vehicles registered after October 1 will be included on the Supplemental Grand List and a tax bill will be generated for those vehicles the following January.

If a vehicle is sold, transferred, junked or otherwise disposed of, an adjustment to the tax bill may be requested. The required documentation to provide for an adjustment can be found below. Credit is automatic if the plates were transferred to a replacement vehicle. Pay the current bill. Credit will be applied next January to the bill for the replacement vehicle.

To obtain credit if plates were not transferred, proof that clearly shows the date of disposition and identifies the specific motor vehicle in question, including the vin number, should be provided. The following forms are acceptable:

- Out of state registration clearly showing date registered.
- Letter from your insurance company identifying the vehicle (vin #) stating date of cancellation and reason for cancellation.
- Letter from a junk dealer identifying the vehicle (vin #) stating date of transaction.
- Letter from a charitable organization identifying the vehicle (vin #) stating date of donation.
- Letter from police department identifying the vehicle (vin #) stating vehicle was stolen and not recovered, or totaled, and date of occurrence.
- Bill of sale identifying the vehicle (vin #).
- Original registration from the person to whom the vehicle was transferred.
- Cancelled title (front and back).

Antique, rare or special interest motor vehicles that are not registered with Early American plates: CGS 12-71(b) states "...any antique, rare or special interest motor vehicle, as defined in Section 14-1, shall be assessed at a value of not more than five hundred dollars".

Section 14-1(3) "Antique, rare or special interest motor vehicle" means a motor vehicle twenty years old or older which is being preserved because of historic interest and which is not altered or modified from the original manufacturer's specifications." There is a one-time filing for this lower assessment.