

**WHAT IF MY VEHICLE WAS TAXED IN THE WRONG TOWN?**

**Taxpayer must provide the following:**

1. Connecticut registration showing the year, make, model, & VIN of the vehicle. **(Required)**

**AND any one of the next 5**

- 2. A copy of your lease showing date(s)
- 3. Federal Income Tax return for the year in question.
- 4. A voter's registration card showing registration date.
- 5. New Driver's license with issue date.
- 6. An electric or gas bill showing the beginning service date

**Note: All dates must be prior to October 1<sup>st</sup>**

**ACTIVE MILITARY DUTY**

**Taxpayer must provide the following:**

State residents currently on active-duty military service may be eligible for a full exemption on **one** motor vehicle. These forms must be filed *annually* with the Assessor's Office and are available online at the City's website as *Active Military Duty Application for Exempt Status for a Motor Vehicle*

Non-residents stationed in Connecticut may also qualify for a full exemption on their vehicles. An out of state resident based in CT must file the form *Claim For Property Tax Exemption In The State Of Connecticut Under The Federal Servicemembers Civil Relief Act* annually with the Assessor's Office.

Forms are available in the Assessor's Office and are also available online at the City's website

<http://www.cityofnewhaven.com/Assessor/Forms.asp>

**ANY OTHER FORM OF VERIFICATION REQUIRES AUTHORIZATION OF THE CITY ASSESSOR**

Call the Assessors at (203) 946-4800 for further information & application deadlines.

**For further information about obtaining Proof of Vehicle Sale:**

If you do not have proof available supporting the sale of your vehicle, you can obtain a plate return receipt or title search document from the State of Connecticut, Department of Motor Vehicles. You must complete a Copy Records Request and pay a fee to the DMV. It will take 4-6 weeks for them to complete the transaction request. The closest office of the Department of Motor Vehicles is located at:

**DEPARTMENT OF MOTOR VEHICLES**

1985 State Street  
Hamden, CT 06517  
For Information call

1-800-842-8222

Web Site [HTTP://DMVCT.ORG](http://DMVCT.ORG)

E-Mail: [MAIL@DMVCT.ORG](mailto:MAIL@DMVCT.ORG)

The Office of the Department of Motor Vehicles is closed on Mondays

**MOTOR VEHICLE ADJUSTMENTS**

**DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT**

The proof for adjustments ("prorates") of motor vehicles assessments **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, 2013 has until December 31, 2015 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 an adjustment of the bill by CT law (12-71c.)**

Assessment Date	Deadline for presentation of proof for adjustment
Oct. 1, 2016	Dec. 31, 2018
Oct. 1, 2015	Dec. 31, 2017
Oct. 1, 2014	Dec. 31, 2016

**VEHICLE ASSESSMENT APPEALS**

Motor vehicle assessments billed in July may be appealed at the September meeting of the Board of Assessment Appeals. It is strongly recommended that people seeking an appeal pay their full tax bill on time to avoid late penalties. If the assessment is reduced by the Board of Assessment Appeals, upon presentation of documentation, a refund of the difference a refund of the difference can be applied for.

Appeal forms are available from the Assessor's Office at (203) 946-4800 or online at

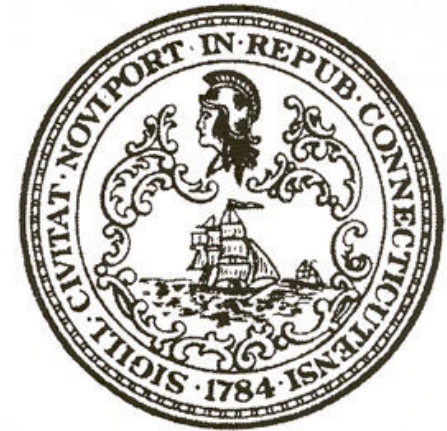
[www.cityofnewhaven.com/Assessor/Forms.asp](http://www.cityofnewhaven.com/Assessor/Forms.asp).

**Failure to receive a motor vehicle tax bill does not invalidate the bill or any accrued interest.**

Please make checks payable to: Tax Collector - City of New Haven. If a receipt is needed, send a self-addressed envelope with your payment and bill.

**The City of New Haven is open Monday thru Friday 9:00 AM – 5:00 PM.**

**REQUIRED PROOFS FOR PRORATIONS OF MOTOR VEHICLE TAX BILLS  
CITY OF NEW HAVEN**



**DEPARTMENT OF ASSESSMENT**

**165 CHURCH STREET**

**NEW HAVEN, CT 06510**

**[WWW.CITYOFNEWHAVEN.COM](http://WWW.CITYOFNEWHAVEN.COM)**

**PHONE (203) 946-4800**

**Monday – Friday**

**9:00 am – 5:00 PM**

## MOTOR VEHICLE TAX BILLS

Motor vehicles tax bills that are issued July 1<sup>st</sup> encompass the period from the preceding October 1<sup>st</sup> to the next September 30<sup>th</sup>. **If you disposed of your vehicle and did not transfer the plates to a replacement vehicle, you may be entitled to a tax credit.**

If you moved out of New Haven after October 1, the tax bill will still be due in New Haven for that entire Grand List year. Motor Vehicle taxes are not prorated from one Connecticut town to another Connecticut town.

**If you transferred your plates to a new (replacement) vehicle, you are not entitled to an adjustment for the time period that the old vehicle was no longer owned.** 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 an assessment credit (exemption) for the period that the old vehicle was no longer owned.

It is strongly recommended that people seeking an adjustment pay their full tax bill on time. If the bill is adjusted, upon presentation of documentation, a refund of the difference can be applied for due to the vehicle being sold, totaled, donated etc. & the plates were not transferred to a replacement vehicle.

*Phone calls regarding information about required documentation for adjustment does not stop additional late fees (if applicable) from accruing.*

From the category that best describes your situation entitled "What If My Vehicle Was?" Forward the appropriate form(s) of proof to:

Office of the City Assessor  
City Hall - 165 Church Street  
New Haven, CT 06510  
Phone Fax

(203) 946-4800 (203) 946-7122

assessor@newhavenct.gov

**CT Department of Motor Vehicles does not inform the City 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.**

Copies of CT Department of Motor Vehicles cancellation of plate receipt may be requested from CT Department of Motor Vehicles {Copy Records Division} at one of their site locations.

The CT Department of Motor Vehicles website is:

[www.ct.gov/dmv](http://www.ct.gov/dmv)

This site is useful for requesting Connecticut DMV change of address & lost or stolen license plate forms.

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, 2013 has until December 31, 2015 to present proof of disposal.

## MOTOR VEHICLE ADJUSTMENTS

If a difference exists in your ownership time period of a motor vehicle, **you may provide a copy of CT Department of Motor Vehicles cancellation of plate receipt as proof of your claim** to the Assessor's Office. If the vehicle was disposed during an **earlier** month to the plates being cancelled, additional proof will be required to obtain a higher credit. Please see **What If My Vehicle Was?**

*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?

### 1. WHAT IF MY VEHICLE WAS SOLD?

1. A copy of your title (front & back) with the year, make, model, Vehicle Identification #, as well as buyer's signature, **as required by Connecticut DMV.**
2. A copy of the new owner's registration or the new owner's title with the year, make, model & Vehicle Identification # of the vehicle.
3. Copy of a *Trade-In Agreement* with a dealer for the vehicle.
4. A Bill of Sale, signed and completed by both parties with the appropriate transfer dates listed.
5. Official Lease Termination document if vehicle was leased.

**NOTE: State Law Prohibits tax credits in vehicle transfers between immediate family members (fathers, mothers, siblings, children, etc)**

### 2. WHAT IF MY VEHICLE WAS TOTALED/JUNKED?

1. A signed letter from your insurance agent or company on original letterhead stating that the vehicle was totaled, the date of the accident and the year, make, model & Vehicle Identification number and that the salvage was retained by the insurance company.
2. Dated receipt from junk dealer to whom the vehicle was sold and the year, make, model & Vehicle Identification number.

### 3. WHAT IF MY VEHICLE WAS STOLEN?

1. A signed letter from your insurance agent or company on original letterhead stating that the vehicle was stolen and not recovered, date of theft and the year, make, model & Vehicle Identification number.

### 4. WHAT IF MY VEHICLE WAS REGISTERED OUT OF STATE?

1. Copy of out-of-state registration **or** title, and which must indicate the year, make, model, & VIN of the vehicle. **(Required)**

### 5. WHAT IF MY VEHICLE WAS REPOSSESSED?

1. 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.
2. Copy of bill of sale or auction papers that show the year, make, and model & Vehicle Identification # of the vehicle and date of sale.

### 7. WHAT IF MY VEHICLE WAS DONATED?

1. Letter from charitable organization stating that the vehicle was donated, the date of the donation and the year, make, model & Vehicle Identification # of the vehicle.

### 8. WHAT IF MY VEHICLE WAS REGISTERED OUT OF COUNTRY?

1. All shipping Documents, Date Stamped and Signed

### CREDIT TABLE\*

You can use the table below to calculate potential credit.

Transaction Month	Credit Factor
October	91.7%
November	83.3%
December	75%
January	66.7%
February	58.3%
March	50%
April	41.7%
May	33.3%
June	25%
July	16.7%
August	8.3%

\*Only applicable to Regular Motor Vehicle Grand List.