

REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS



TOWN OF EASTON
ASSESSOR'S OFFICE
225 CENTER ROAD
EASTON, CT 06612
203-268-6291
FAX 203-268-4928
www.eastonct.gov

MOTOR VEHICLE TAX BILLS

Motor vehicles tax bills that are issued July 1st encompass the period from the proceeding October 1st to the next September 30th. **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 moved out of Easton after October 1st, the tax bill will still be due in Easton for the 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 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:

Assessor's Office
225 Center Road
Easton, CT 06612

Phone: 203-268-6291 Fax: 203-268-4928

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.

REQUIRED FORMS OF PROOF FOR 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:**

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: UNREGISTERED VEHICLES IN YOUR POSSESSION AND VEHICLES REGISTERED IN OTHER STATES BUT LOCATED IN CONNECTICUT FOR THREE MONTHS ARE TAXABLE & MUST BE DECLARED AS PERSONAL PROPERTY ANNUALLY. FAILURE TO DECLARE MAY SUBJECT YOU TO PENALTIES & MULTIPLE YEARS ASSESSMENTS.

What If My Vehicle Was?

SOLD/ TRADED-IN:

1. A copy of the CT DMV cancellation of plate receipt. **REQUIRED**
AND any one of the next 5
2. A copy of the bill of sale with the year, make, model & Vehicle Identification # 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, year, make, model & VIN # of the vehicle.
4. A copy of your title showing transfer.
5. A letter from your insurance agent or company stating the date the insurance was cancelled, the reason for the cancellation

and the year, make, model & VIN # of the vehicle. (continued)

6. A copy of the purchase agreement from the dealership identifying the trade-in vehicle and the date of the trade-in.

TOTALED/ JUNKED:

1. A copy of the CT DMV 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 totaled, the date of the accident and the year, make, model & VIN # of the vehicle.
3. Dated receipt from junk dealer to whom the vehicle was sold and the year, make, model & VIN # of the vehicle.

POLICE REPORTS ARE UNACCEPTABLE

REGISTERED OUT OF STATE:

1. A copy of the CT DMV cancellation of plate receipt. **REQUIRED AND**
2. A copy of the original out of state registration OR title showing the year, make, model & VIN # of the vehicle.

STOLEN:

1. A copy of the CT DMV cancellation of the 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 & VIN # 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:

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 home assessment record or lease showing date(s)
3. Federal Income Tax return for the year in question.
4. A voter's registration card showing registration date.
5. Driver's license
6. Proof of payment to correct tax town for same vehicle.

Note: All dates must be prior to October 1st

REPOSSESSED:

1. A copy of the CT DMV cancellation of plate receipt. **REQUIRED**
AND any one of the next 2
2. Letter from the finance company stating the date the vehicle was taken and that it was not redeemed by you and the year, make, model & VIN # of the vehicle.
3. Copy of bill of sale or auction papers that shows the year, make, model & VIN # of the vehicle and date of sale.

LEASED VEHICLE RETURNED:

1. A copy of the CT DMV cancellation of plate receipt. **REQUIRED**
AND
2. A copy of the lease termination which should include year, make, model & VIN # and odometer reading for the vehicle or odometer disclosure statement with the same information as lease termination and signed by both the Lessor and Lessee.

DONATED:

1. A copy of the CT DMV 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 & VIN # of the vehicle.

Copies of CT DMV cancellation of plate receipt may be requested from CT DMV {Copy Records Division} at (800) 842-8222 or www.ct.gov/dmv

DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT

The proof for adjustment ("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, 2012 has until December 31, 2014 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.)

VEHICLE ASSESSMENT APPEALS

Motor vehicle assessment billed in July may be appealed at the September meeting of the Board of Assessment Appeals. It is strongly recommended that the people seeking an adjustment pay their full tax bill on time to avoid late penalties. If the bill is adjusted later, upon presentation of documentation, a refund of the difference will be made due to the vehicle being sold, totaled, donated etc. & the plates were not transferred to a replacement vehicle. Appeal forms are available from the Assessor's Office.

FAILURE TO RECEIVE A MOTOR VEHICLE TAX BILL DOES NOT INVALIDATE THE BILL OR ANY ACCRUED INTEREST.