

## MOTOR VEHICLE ASSESSMENTS

Motor vehicle assessments are determined annually at 70% of average retail using N.A.D.A. Vehicle Pricing Guides, in accordance with Connecticut State Statute 12-71d.

## MOTOR VEHICLE TAX BILLS

Motor vehicles tax bills cover motor vehicles registered prior to October 1<sup>st</sup>. **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 Manchester after October 1, the tax bill will still be due in Manchester 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 a 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 later, upon presentation of documentation, a refund of the difference later will be made due to the vehicle being sold, totaled, donated etc. & the plates were not transferred to a replacement vehicle.

*Call-in inquiries about required documentation for adjustment or submission of 1 of the 2 required documents does not stop additional late fees (if applicable) from accruing.* **All tax bills paid late, regardless of circumstances, are charged 18% interest per year & this interest cannot be waived.**

The 1<sup>st</sup> REQUIRED form of proof is a CT cancellation of plate receipt to make any adjustments. However, it does not show that you have disposed of the vehicle. Therefore, a 2<sup>nd</sup> form is necessary to support an adjustment. From the category that best describes your situation entitled "What If My Vehicle Was?" Forward the appropriate 2 forms of proof to:

Assessors Office  
P. O. Box 191  
41 Center Street

Manchester, CT 06045-0191  
Phone: (860) 647-3017 Fax: (860) 647-3099

**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.

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.

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, 2008 has until December 31, 2010 to present proof of disposal.

## 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 clearly dated
2. Must be signed (when necessary)
3. Must be legible
4. Must show vehicle identification number, make and year

*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?

#### **SOLD or LEASED VEHICLE TERMINATION:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**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 & Vehicle Identification # of the vehicle.
4. A copy of your title showing transfer.
5. Leased vehicle turn-in odometer statement showing year, make, model & Vehicle Identification # of the vehicle.
6. 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 # of the vehicle.

## **TOTALED:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**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 & Vehicle Identification # of the vehicle.
3. Dated receipt from junk dealer to whom the vehicle was sold and the year, make, model & Vehicle Identification # of the vehicle.

## **REGISTERED OUT OF STATE:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**AND**
2. A copy of the original out of state registration OR title showing the year, make, model & Vehicle Identification # of the vehicle.

## **STOLEN:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**AND Any one of the next 2**
2. 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 # 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:**

1. Proof of residency prior to October 1 in form of either:  
Residential Deed **OR** Voter identification card  
**AND**
2. Proof of payment to correct tax town for same vehicle.
3. Written correction from the Department of Motor Vehicles.

## **REPOSSESSED:**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.  
**AND Any one of the next 2**
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.

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**DONATED**

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.
- AND**
2. 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.

**ACTIVE DUTY MILITARY**

State residents currently in active-duty military service may be eligible for a partial exemption. In addition, one car owned by and with an active duty Connecticut resident servng out of state may be fully exempt from property taxes.

Residents of CT based out of state must file Active Duty form *annually* with the Assessor's Office

Non-residents stationed in Connecticut may also qualify for a full exemption on their vehicles. Out of state resident based in CT must file the Soldiers & Sailors Civil Relief Act form annually with the Assessor's Office.

Forms are available in Assessor's Office. Call the Assessors at (860) 647-3016 for further information & application deadlines.

**Supplemental Motor Vehicles**

Supplemental motor vehicles are vehicles that were newly registered subsequent to October 1<sup>st</sup> and prior to August 1<sup>st</sup>. Motor vehicle taxes are prorated from the month registered through September at the following percentages of assessed value:

October	100.0%
November	91.7%
December	83.3%
January	75.0%
February	66.7%
March	58.3%
April	50.0%
May	41.7%
June	33.3%
July	25.0%

The same forms of proof are required for any adjustments to supplemental motor vehicle list bills.

**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 clearly dated
2. Must be signed (when necessary)
3. Must be legible

**DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT**

The 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, 2008 has until December 31, 2010 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, 2008	Dec. 31, 2010
Oct. 1, 2007	Dec. 31, 2009
Oct. 1, 2006	Dec. 31, 2008
Oct. 1, 2005	Dec. 31, 2007

**VEHICLE ASSESSMENT APPEALS**

If you feel your motor vehicle is incorrect for a current year bill, you may appeal your assessment to the Board of Assessment Appeals. Visit our website at [www.townofmanchester.org/Assessor/](http://www.townofmanchester.org/Assessor/) or call us at 860-647-3017 for appeal applications, deadlines to apply or further information.

**TAX COLLECTOR PAYMENT INFORMATION**

Motor vehicle tax bills are due July 1 of each year. Payments made after August 1<sup>st</sup> of that year will be charged interest at a rate of 1.5% a month (going back to the original due date of July 1<sup>st</sup> of that year) or a minimum charge of \$2.00.

Supplemental motor vehicle tax bills are due Jan. 1 of each year. Payments made after Feb. 1<sup>st</sup> for supplemental list bills will be charged interest at a rate of 1.5% a month (going back to the original due date of January 1<sup>st</sup> of that year) or a minimum charge of \$2.00.

**All tax bills paid late, regardless of circumstances, are charged 18% interest per year & this interest cannot be waived.**

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

Please make checks payable to: Town of Manchester. If a receipt is needed, send a self-addressed envelope with your payment and bill. The office is open Monday thru Friday 8:30 AM – 5:00 PM.

If you have received a separate tax bill from the Eighth Utilities District, those payments must be made to them directly at 18 Main Street, Manchester, CT 06040, (860) 643-9648.

*What if my vehicle was:  
Sold, lease terminated, totaled,  
donated, taxed in wrong town,  
registered in another state or  
repossessed  
& the same plate was not used for a  
new vehicle*

**REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS**

**TOWN OF MANCHESTER**

**ASSESSOR'S OFFICE**

**41 CENTER STREET  
P. O. BOX 191  
MANCHESTER CT 06045-0191**

**PHONE (860) 647 3017  
FAX (860) 647-3099**

[www.townofmanchester.org/Assessor/](http://www.townofmanchester.org/Assessor/)