

ACTIVE DUTY MILITARY

State residents currently in active-duty military service may be eligible for a partial exemption. In addition, one car owned by a Connecticut resident serviceperson may be fully exempt from property taxes. These forms must be filled out annually with the Assessor's office and are available online at the City's website.

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 Soldiers & Sailors Civil Relief Act form annually with the Assessor's office.

Forms are available in the Assessor's office and are also available online at the City's website:
www.torringtonct.org/assessors-office

Call the Assessor's Office at 860-489-2222 for further information & application deadlines.

SUPPLEMENTAL MOTOR VEHICLES

Supplemental motor vehicles are vehicles that were newly registered subsequent to October 1st and prior to August 1st. Supplemental motor vehicle taxes are prorated from the month registered through September at the following percentage of assessed values:

| <i>Vehicle Newly Registered In:</i> | <i>Percentage of Assessed Value:</i> |
|-------------------------------------|--------------------------------------|
| October (Oct 2 – Oct 31) | 100% |
| 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% |

Note: The same two forms of proof that are required for regular motor vehicle adjustments are also required for any adjustments to supplemental motor vehicle list bills.

DEADLINE FOR PRESENTATION OF PROOF FOR ADJUSTMENT

The proof for adjustments ("prorates") on the motor vehicle tax 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, 2021 has until December 31, 2023 to present all proofs of disposal. (See chart below). 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).

| <u>Assessment date</u> | <u>Deadline for presentation of proof to Assessor's Office for adjustment of bill</u> |
|------------------------|---|
| Oct. 1, 2021 | Dec. 31, 2023 |
| Oct. 1, 2020 | Dec. 31, 2022 |
| Oct. 1, 2019 | Dec. 31, 2021 |

VEHICLE DISPOSALS are PRORATED on a monthly basis as follows:

| <u>If Disposed in:</u> | <u>Then Owe:</u> | <u>Percentage owed:</u> |
|------------------------|--------------------------|-------------------------|
| October | 1 month | 8.3% |
| November | 2 months | 16.7% |
| December | 3 months | 25.0% |
| January | 4 months | 33.3% |
| February | 5 months | 41.7% |
| March | 6 months | 50.0% |
| April | 7 months | 58.3% |
| May | 8 months | 66.7% |
| June | 9 months | 75.0% |
| July | 10 months | 83.3% |
| August | 11 months | 91.7% |
| September | 12 months (no proration) | 100.0% |

MOTOR VEHICLE ASSESSMENT APPEALS

Motor vehicle assessments billed in July may be appealed at the September meeting of the Board of Assessment Appeals. No appointment or application is necessary to be heard. Motor vehicle assessments billed on the "supplemental" list may be appealed at the spring (March or April) meeting of the Board of Assessment Appeals. Application must be made during the 20-day window after the signing of the Grand List. Appeal forms are available from the Assessor's office or online at www.torringtonct.org.

WHAT IF MY VEHICLE WAS...

Sold, lease terminated, totaled, junked, donated, taxed in a wrong town, registered in another state, or repossessed

AND the same plate was NOT used for a new vehicle

REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS

CITY OF TORRINGTON



ASSESSOR'S OFFICE
140 MAIN STREET, RM 107
TORRINGTON, CT 06790

PHONE: 860-489-2222

FAX: 860-496-5907

EMAIL ADDRESSES:

Assessor: Thomas_DiStasio@torringtonct.org
Deputy Assessor: Gail_Sartori@torringtonct.org
Senior Secretary: Lisa_Gay@torringtonct.org
Senior Secretary: Chris_Murkland@torringtonct.org
Senior Secretary: Elizabeth_Pavlik@torringtonct.org

OFFICE HOURS:

Mon, Tues & Wed: 8:30 AM – 4:00 PM
Thurs: 8:30 AM – 6:30 PM
Fri: 8:30 AM – 12:30 PM

MOTOR VEHICLE TAX INFORMATION

➤ Motor vehicle tax bills cover vehicles registered as of October 1st. If you disposed of your vehicle and did NOT transfer the plate to a replacement vehicle, you may be entitled to a tax credit (see "Motor Vehicle Adjustments" to the right).

➤ If you transferred your plates to another vehicle, you are not entitled to an adjustment on the July bill for the time period that the first vehicle was no longer owned. In essence, the tax bill follows the license plate. The original July bill for the old vehicle should be paid in full. Then, a supplemental list will generate a "net" bill due in January for the new vehicle with an assessment credit for the period that the old vehicle was no longer owned but paid for the previous July. (This credit process is NOT applicable if there is *any* alteration in names on the registration during your plate transfer or if you transfer your plates to a leasing company. No "net" bill or automatic credit will occur in those situations; instead you must provide the appropriate documents to receive a credit. See "Motor Vehicle Adjustments").

➤ If you moved out of Torrington and to another Connecticut town after October 1, the tax bill will still be due in Torrington for that entire tax year. Motor vehicle taxes are not prorated between Connecticut towns.

➤ 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 may be available to you if no other taxes are due.

➤ Inquiries about required documentation for adjustments, or submission of partial required documentation, 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.

➤ CT DMV 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 to the City within the time limits as provided under applicable CT law.

➤ Copies of CT DMV cancellation of plate receipt may be requested from CT DMV at one of their site locations or online at www.ct.gov/dmv.

IMPORTANT: Vehicles that you still own but are not registered are taxable as personal property and must be declared by you annually by Nov. 1st. See CGS §12-71(f)(1) & §12-71b(g)

MOTOR VEHICLE ADJUSTMENTS

From the section below – What if My Vehicle Was...? – choose the appropriate category that describes your situation, and forward the required forms of proof to the Assessor's office (see front of brochure for Assessor's office contact info).

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 below.

PLEASE NOTE: A CT DMV cancellation of license plate does not prove that you have disposed of the vehicle. Therefore a 2nd form of proof is required to support an adjustment (as shown in each category below).

*****Any Documentation Provided to Assessor*****

1. Must be the original (if applicable)
2. Must be clearly dated
3. Must be signed (when necessary)
4. Must be legible
5. Must show VIN, year, make & model of the vehicle

WHAT IF MY VEHICLE WAS...?

➤ **SOLD or TRADED IN or TITLE TRANSFERRED**

1. A copy of the CT DMV plate cancellation receipt; AND any ONE of the next five listed in #2:
2. A. A completed copy of the bill of sale with year, make, model, VIN. (No hand-created bills of sale accepted.)
B. A copy of the new owner's registration or title, with year, make, model, VIN & date of issuance.
C. A copy of your title showing transfer (both sides).
D. Vehicle trade-in bill of sale or odometer statement showing year, make, model & VIN.
E. A letter from your insurance company stating the date and the reason (sold) that the insurance was cancelled, with the year, make, model & VIN. The letter must state that the vehicle was SOLD.

➤ **TOTALED or JUNKED**

1. A copy of the CT DMV plate cancellation receipt; AND either ONE of the next two listed in #2:
2. A. A letter from your insurance agent or company stating that the vehicle was totaled, the date of the accident or date junked, and the year, make, model & VIN.
B. Dated receipt from junk dealer to whom the vehicle was sold (with year, make, model, VIN).

➤ **REGISTERED OUT OF STATE**

1. A copy of the CT DMV plate cancellation receipt; AND BOTH of the following:
2. A. Copy of the original dated out-of-state registration or title, showing year, make, model & VIN; AND
B. Proof of out-of-state residency: (drivers license, voter registration, income tax return, or affidavit of domicile, etc.)

➤ **STOLEN**

1. A copy of the CT DMV plate cancellation receipt; AND either ONE of the next two listed in #2:
2. A. A statement from your insurance company stating that the vehicle was stolen and not recovered, date of theft, and the year, make, model, & VIN.
B. A copy of report from police department which must state that the vehicle was stolen and never recovered.

➤ **TAXED IN WRONG TOWN**

1. Proof of residency on October 1 in the form of Assessor property card, OR lease agreement, OR notarized affidavit of residency signed by landlord; AND any ONE of the next three listed in #2:
2. A. Copy of electric bill covering service for October 1
B. Copy of bank statement covering October 1
C. Copy of voter registration card

➤ **REPOSSESSED**

1. A copy of CT DMV plate cancellation receipt; AND any ONE of the next three listed in #2:
2. A. Letter from the finance company stating the date(s) the vehicle was taken AND not redeemed by you, including year, make, model, and VIN.
B. Copy of bill of sale or auction papers that show the year, make, model, VIN, and date of sale.
C. Insurance letter showing date the vehicle was deleted including the year, make, model, VIN, and the reason for deleting insurance (repossessed AND not redeemed).

➤ **DONATED**

1. A copy of CT DMV plate cancellation receipt; AND either ONE of the next two listed in #2:
2. A. Letter from charitable organization stating the date of donation, and the year, make, model & VIN of the vehicle.
B. Insurance letter showing date the vehicle was deleted, including the year, make, model, VIN, and reason for deleting the insurance (donated).

➤ **LEASED VEHICLES**

Send a copy of the CT DMV plate cancellation receipt to the leasing company with a note that they need to contact the Torrington Assessor's office to adjust the tax obligation based on their ownership of the vehicle.