

MOTOR VEHICLE TAX BILLS

Motor vehicles tax bills cover motor vehicles registered prior to 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.**

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 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 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.***

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
Email: Assessor@manchesterct.gov
Phone: (860) 647-3016 Fax: (860) 647-3099

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.

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.

The CT Department of Motor Vehicles has a self-service portal for your convenience:

www.ct.gov/dmv

This site is useful for cancelling license plates or checking compliance issues.

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, 2022 has until December 31, 2024 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 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 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 4
2. A copy of the bill of sale with the year, make, model & Vehicle Identification # of the vehicle as well as buyer's signature. **No handwritten bills of sale will be accepted.**
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.

TOTALED / JUNKED:

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:
Property Card, Lease agreement **OR**
Voter identification card.

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.

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 a Connecticut resident serviceperson may be fully exempt from property taxes. These forms must be filed *annually* with the Assessor’s Office and are available online at the Town’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 Town’s website:

<https://www.manchesterct.gov/Government/Departments/Assessment-Collection/Miscellaneous-Forms-and-Document>

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 1st and prior to August 1st. 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, 2022 has until December 31, 2024 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, 2022	Dec. 31, 2024
Oct. 1, 2021	Dec. 31, 2023
Oct. 1, 2020	Dec. 31, 2022

VEHICLE ASSESSMENT APPEALS

Motor vehicle assessment billed in July may be appealed at the September meeting of the Board of Assessment Appeals.

Motor vehicle assessments billed on the “supplemental” list may be appealed at the March meeting of the Board of Assessment Appeals. Application must be made by February 20.

Appeal forms are available from the Assessor’s Office at (860) 647-3016.

TAX COLLECTOR PAYMENT INFORMATION

Motor vehicle tax bills are due July 1 of each year. Payments made after August 1st of that year will be charged interest at a rate of 1.5% a month (going back to the original due date of July 1st 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. 1st 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 1st 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.

*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) 647-3016

FAX (860) 647-3099

www.manchesterct.gov

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