

DEADLINE FOR PRESENTING PROOF FOR ADJUSTMENT

The Department of Motor Vehicles provides each municipality a list of registered vehicles in Town as of October 1st each year. The registered owner receives the tax bill the following July.

Unregistered vehicles are taxable as personal property.

It is the taxpayer's responsibility to provide the required documentation within the time limits as provided under Connecticut State Statutes 12-71c.

Assessment Date	Deadline to Present Proof
October 1, 2019	December 31, 2021
October 1, 2018	December 31, 2020
October 1, 2017	December 31, 2019
October 1, 2016	December 31, 2018

Proof must be presented within 27 months of the assessment date.

- **Example:** A taxpayer with a bill for the assessment date of October 1st 2018 has until December 31, 2020 to present all proofs of disposal.

Failure to provide proof for adjustment within 27 months of the assessment date forfeits the right to an adjustment.

Tax Exemptions:

Military Service:

Veterans must have DD-214 discharge papers filed within the town clerk land records as of the Assessment date (Oct 1). Military exemptions are applied to the real estate accounts first and only then to motor vehicles if there is no real estate in the veterans name.

Active duty Out of state resident based in Connecticut must file Soldiers and Sailors Civil Relief Act form annually with the Assessor.

Active duty Residents of Connecticut on are eligible for one vehicle to be exempt from property tax. Service members are required to file a form annually with the Assessor.

Retrofitted/Ambulance type

Any vehicle that has been specially equipped or modified in a significant way for transporting medically incapacitated individuals, including but not limited to the inclusion of special hand controls, lift ramps, special seating, etc.

Claim forms are available in the Assessor's Office and online on the Assessors page at www.portlandct.org

Are you entitled to a Vehicle Tax Credit?



ASSESSOR'S OFFICE

33 EAST MAIN ST - PO BOX 71
Portland, CT 06480-0071

(860) 342-6744
Fax (860) 342-6738

assessor@portlandct.org

Valuation Registered vehicles are assessed at 70% of average retail accordingly to NADA valuation guide as of the October 1st assessment date. Vehicles registered to the Town of Portland as of October 1st produce a tax bill the following July. Vehicles registered after October 1st will produce a tax bill in January based on the number of months the vehicle is registered between October and September.

- Your motor vehicle July tax bill represents time starting the prior October 1 through September 30. (9 months prior/3 months forward)

If you do not receive a tax bill for your vehicle, it is your responsibility to contact the Assessor or Department of Motor Vehicles.

- Vehicle registrations are active for two years in Connecticut. If you dispose of your vehicle, you may be entitled to certain credits.

Appeal Process The Board of Assessment Appeals holds annual hearings for Motor Vehicles in September. Changes recommended by the board may refund overpaid taxes in the form of tax credits.

Transferred Plates When the registration is transferred to a new or replacement vehicle, the adjustment follows the plate. Any over payment on the July tax bill is applied to the supplemental tax bill in December.

Adjustments to Motor Vehicle Bills

Choose from the following which best describes your situation. All documentation should include the incident date, year, make, model and vehicle identification number.

Sold or Gifted:

Cancellation of registration receipt and one the following:

- Bill of sale
- The new owner's registration or title with the issue date.
- The title showing the transfer.
- A letter from the insurance company that includes the reason for cancellation.

Traded in to dealer:

Cancellation of registration receipt and one the following:

- Copy of the odometer statement
- Copy of the new vehicle purchase order/invoice with trade in identified.

Totaled/Junked:

Cancellation of registration receipt and one the following:

- A letter from insurance company stating vehicle was total loss.
- A salvage receipt

Donated:

Cancellation of registration receipt and the following:

- A letter or receipt from the charitable organization.

Out Of State Re-registered:

Cancellation of registration receipt and the following:

- A copy of the original out of state registration

Repossessed:

Cancellation of registration receipt and one the following:

- A letter from the finance company stating the date your vehicle was taken or returned and not redeemed by you.
- A copy of the bill of sale or auction papers depicting the date of sale.

Stolen:

Cancellation of registration receipt and one the following:

- A statement from your insurance company stating the vehicle was stolen and not recovered.

Taxed In Wrong Town:

If you lived in a different Connecticut town on October 1 please provide;

Proof of residency prior to October 1 in the form of a Field card, Voter identification card, lease, Utility bill, and/or CT DMV NOTICE OF Correction.

- Motor vehicle tax bills are not prorated between CT towns. General Rule: Pay the town you resided as of the assessment date.

Please Note: The cancellation of registration alone does not adjust or remove a tax bill. A second form of proof is required to support an adjustment. The DMV does NOT inform a town of individual cancelled/sold vehicles. The Assessor reserves the right to deny any fraudulent or unintelligible documents submitted.

**CT Dept. of Motor Vehicles
ONLINE SERVICES:
www.ct.gov/dmv**