

REQUIRED PROOFS FOR ADJUSTMENTS OF MOTOR VEHICLE TAX BILLS



222 BOLTON CENTER RD
BOLTON, CT 06043

TAX COLLECTOR'S OFFICE:
(860) 649-8066 X 6101
taxcollector@boltonct.org

ASSESSOR'S OFFICE:
(860) 649-8066 X 6100
assessor@boltonct.org

MOTOR VEHICLE TAX BILLS

Motor vehicle taxbills 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 prorated tax credit.**

If you moved out of Bolton after October 1, the tax will still be due in Bolton 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
222 Bolton Center Rd
Bolton, CT 06043

Please Note: **A CT Department of Motor Vehicles cancellation of license plate shows that the vehicle is no longer registered. 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.**

You can cancel the registration online and print a copy at: <https://portal.ct.gov/DMV/Online-Services/Online-Services>.

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.

REQUIRED FORMS OF PROOF FOR MOTOR VEHICLE ADJUSTMENTS

If you are requesting a pro-rated credit on your vehicle, 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 (VIN), make model and year.

PLEASE NOTE THAT VEHICLES WHICH YOU STILL OWN BUT THAT ARE NO LONGER REGISTERED, ARE TAXABLE AS NON-REGISTERED MOTOR VEHICLES & MUST BE DECLARED AS PERSONAL PROPERTY ANNUALLY.

What If My Vehicle Was?

SOLD:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED AND** any one of the next 4 listed items.
2. A copy of the bill of sale with the year, make, model & vehicle identification number 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 number 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 & vehicle identification number of the vehicle.

TOTALED:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED AND** any one of the next 2 listed items.
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 number of the vehicle.
3. Dated receipt from the junk dealer to whom the vehicle was sold and the year, make, model & vehicle identification number of the vehicle.

REGISTERED OUT OF STATE:

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

STOLEN:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED AND** any one of the next 2 listed items:
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 number 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, Residential Lease **OR** Voter identification card.
2. Proof of payment to correct tax town for same vehicle.
3. Written correction from the Department of Motor Vehicles.

REPOSSESSED:

4. A copy of CT Department of Motor Vehicles cancellation of plate receipt is **REQUIRED AND** any one of the next 2 listed items:
5. 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 number of the vehicle.
6. Copy of bill of sale or auction papers that shows the year, make, model & vehicle identification number of the vehicle and date of sale.

DONATED:

1. A copy of Department of Motor Vehicles cancellation of plate receipt is **REQUIRED AND**
2. Letter from charitable organization stating that the vehicle was donated, the date of the donation and the year, make, model & vehicle identification number of the vehicle.

CLAIMED EXEMPTION DUE TO ACTIVE-DUTY MILITARY SERVICE:

Residents of CT based in or out of state must file an Active-Duty exemption form annually with the Assessor’s Office. 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 on the Assessor’s Office area of the town website.

Supplemental Motor Vehicles

Supplemental motor vehicles are vehicles which 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%
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.

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 tax bill for the 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 (CGS §12-71c).

Assessment date	Deadline for presentation of proof for adjustment
Oct. 1, 2023	Dec. 31, 2025
Oct. 1, 2022	Dec. 31, 2024
Oct. 1, 2021 or prior	No longer eligible

APPEAL PROCESS

Direct questions about the motor vehicle appeal process to the Assessment Office. The deadline to file an appeal for vehicles on the 2023 Grand List is August 30, 2024. The deadline to file an appeal for vehicles on the 2022 Supplemental List was March 5, 2024. Timely payment of taxes is still required regardless of filing an appeal. Refunds will be issued after the appeal process, if appropriate.

Appeal forms are available on the Board of Assessment Appeals’ page of the town website, town.boltonct.gov. You may also request one by email (assessor@boltonct.gov) or phone (860-649-8066 x 6100).

TAX COLLECTOR PAYMENT INFORMATION

Motor vehicle tax bills on the 2023 Grand List are due July 1, 2024. Payments made after August 1, 2024 will be charged interest at a rate of 1.5% a month (going back to the original due date of July 1, 2024) or a minimum charge of \$2.00. Motor Vehicle Supplemental Tax bills on the 2022 Grand List were due January 1, 2024. Payments made after February 1, 2024 will be charged interest at a rate of 1.5% a month or a minimum charge of \$2.00.

Office Hours:

Mon., Wed. & Thurs., 8:30 A.M. - 4:00 P.M.
Tues.. 8:30 A.M. - 6:30 P. M.
Friday, 8:30 A.M. – 1:00 P.M.

VIEW BILLS OR PAY ONLINE:

town.boltonct.gov

Phone/email:

Tax Collector: 860-649-8066 x6101
taxcollector@boltonct.gov

Assessor: 860-649-8066 x6100
assessor@boltonct.gov