Motor Vehicles
All motor vehicles are subject to local property tax under Connecticut State Law, whether registered or unregistered. *If you do not register a motor vehicle but retain ownership, you must annually file a Personal Property Declaration* Form between October 1st and November 1st.

Motor Vehicle Assessment
Motor vehicles are assessed in accordance with Connecticut State Statutes at 70% of the manufacturer's suggested retail price (MSRP), using a standardized depreciation schedule based on the age of the vehicle.

Assessment of Antique, Rare, or Special Interest Motor Vehicles
Antique, rare, or special interest motor vehicles that are at least 20 years old, maintained in accordance with the manufacturer's original design and specifications, and of historical interest may qualify for a fixed property tax assessment of $500, as permitted under Connecticut General Statutes §12-71(b)(3). Vehicles must either be registered with antique plates or, if not registered as such, an application for antique classification must be submitted to the Assessor on or before October 1 of the assessment year for which the classification is sought.

Tax Estimation
Current Estimated Effective Tax Rate (ETR) = 2.27% ((MV Mill Rate 32.46 x.7)/1000)
Estimated Tax = MSRP x % Good x ETR

In Connecticut, the Grand List assessment period is *October 1st through September 30th*. Motor vehicles registered as of October 1st will *receive tax bills on July 1st* that cover the Grand List assessment period.

Vehicles *registered after October 2nd and prior to August 1st* will receive a supplemental assessment that prorates vehicle taxes to the month it was registered. Supplemental assessments are *billed in January*, following the July 1st bill date.

Assessment Appeals
The Board of Assessment Appeals (BAA) meets during the months of *March* and *September*.
Appeals for motor vehicles registered on the Grand List as of October 1st are heard in September.
Real estate, personal property, and other related appeals are heard in March.
Appeal forms are available online and in the Assessor's Office. Appearance before the BAA is required. If you are unable to appear in person, you may give written authorization for someone to appear on your behalf. All documentation supporting the appeal should be submitted prior to the appeal hearing, along with your completed application. *A tax increase is not considered grounds for an appeal.*

Motor Vehicle Tax Credit Qualification
Motor vehicle tax credits are available for vehicles that have been:

1. **Sold.**
2. **Total loss.**
3. **Salvaged.**
4. **Registered out-of-state.**
5. **Stolen (not recovered).**
6. **Repossessed.**

Tax Adjustment Deadlines
Tax adjustment is available if a request is made within:

- 2yrs. & 3mo. from the *Grand List* date
- 1yr. & 6mo. from the *Tax Bill* date

Example
Motor vehicles present on the October 2021 Grand List (who receive a July 2022 Tax Bill) have until December 31, 2023, to request an adjustment be made to their tax bill.

Documentation Required for Adjustment
Provide *CT DMV registration cancellation* and one of the following transaction specific documents.

1. **Sold**
   a. Bill of sale.
   b. Trade-in agreement identifying the trade-in vehicle.
   c. Signed transfer of title.
   d. New owner registration or title.
2. **Total loss**
   a. Total Loss Letter from insurance company identifying vehicle year, make, model, VIN, and date of loss.
   b. Salvage receipt from the salvage company that accepted the title to the vehicle.
3. **Salvaged**
   a. Junkyard receipt identifying vehicle year, make, model, VIN, date of salvage.
4. **Registered out-of-state**
   a. Copy of out-of-state registration or title.
5. **Vehicle stolen**
   a. Statement from insurance company providing the date the vehicle was stolen and the date it was declared unrecovered.
6. **Vehicle repossessed**
   a. Letter from financing company stating the date the vehicle was removed and not recovered by you.
   b. Bill of sale *or* auction document.

Registration Transfer

If the registration (license plate) was transferred to another vehicle, assessments on the old vehicle will not be prorated. In December, the replacement vehicle will be sent a tax bill with the over payment credit from the July tax bill.

What Town Do I Pay My Motor Vehicle Tax?

Assessments are not prorated between Connecticut cities/towns. Where you *reside on October 1st* of the Grand List year is where you will *receive a tax bill* from the following July.

If you receive a tax bill in error from the Town of Trumbull, please provide proof that residency was established prior to October 1st such as a property/residence record or a lease agreement. New address registrations can be updated at https://portal.ct.gov/dmv.

Active Military Exemptions

Out of State

Out of state residents stationed in Connecticut on military orders must file a *Soldiers and Sailors Civil Relief Act* form with the Assessor's Office in order to be exempt from motor vehicle taxes. This exemption applies to all vehicles including Business Personal Property.

CT Residents

Connecticut residents must file an *Active-Duty* form *annually* with the Assessor's Office by December 31st following the tax bill due date. *Only one car owned by a service member is eligible for a full exemption*.

Retrofitted Motor Vehicle Exemption

A local-option exemption is available with respect to a motor vehicle that has been modified to accommodate the owner's disability, or for the disability of the owner's child.

Lease Buyout Policy

When a leased vehicle is bought out, the lease company will not receive a prorated bill.



Motor Vehicle Tax

Town of Trumbull
Assessor's Office
5866 Main St
Trumbull, CT 06611

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(203) 452-5016
taxassessor@trumbull-ct.gov