

# TOWN OF SCOTLAND



Assessor's Office  
9 Devotion Road, P.O. Box 122  
Scotland, CT 06264  
Phone: 860-423-9634; Fax: 860-423-3666  
Email: assessor@scotlandct.org

## **MOTOR VEHICLE CREDIT PROCEDURES**

You may be entitled to a partial credit if a vehicle for which you are currently being taxed has been sold, stolen, totally damaged, or removed and registered in another state since 10/1/2015. You **MUST**:

- I. Provide PROOF to the assessor that the vehicle has been sold, stolen, totally damaged or removed and registered in another state. The proof must have the transaction date and VIN.
- II. In accordance with CT General Statutes 14-18(d), the proof must be accompanied by a PLATE RECEIPT from DMV indicating that the registration has been canceled, lost or stolen. You may be able to cancel your registration online using the Online Services at <http://www.ct.gov/dmv/>. You can also cancel the registration at a DMV office.

If you have moved out of state and cannot visit a DMV office, you can send the plate to DMV, 60 State Street, Wethersfield, CT 06161, Attn: Plate Return. Enclose a written request to cancel the registration and include a self-addressed stamped envelope to have the receipt mailed to you.

### **TYPES OF PROOF**

#### **SOLD**

- 1) Bill of sale and DMV plate receipt. See 2nd page for bill of sale requirements.
- 2) Invoice showing trade-in credit and DMV plate receipt. If you trade in only one vehicle and transfer its plates to a replacement vehicle, no documentation is required.
- 3) Receipt from a junk dealer and DMV plate receipt.
- 4) Copy of the transfer of title and DMV plate receipt.

#### **STOLEN**

Insurance company statement that the vehicle was stolen and not recovered, and owner must file a lost or stolen plate form with the DMV, since the plates are presumed stolen with the car.

*OVER*

## **DESTROYED**

A statement from the insurance company stating that the vehicle was totaled and DMV plate receipt. If the owner did not return the plate, then he or she must file a lost or stolen plate form with the DMV.

## **REMOVED FROM CT AND REGISTERED IN ANOTHER STATE**

A copy of the registration showing the date the vehicle was registered outside of Connecticut, proof of out-of-state residency, and DMV plate receipt.

## **DEADLINES**

<b>Vehicles on the Grand List of</b>	<b>Last Date to Apply for a Credit</b>
October 1, 2012 + prior	No longer eligible
October 1, 2013	No longer eligible
October 1, 2014	No longer eligible
October 1, 2015	December 31, 2017
October 1, 2016	December 31, 2018
October 1, 2017	December 31, 2019
October 1, 2018	December 31, 2020

These deadlines apply to vehicles on the Regular or Supplemental Motor Vehicle Lists.

## **PERCENTAGES OF CREDIT**

Month	% Reduction	Month	% Reduction
October	91.7	April	41.7
November	83.3	May	33.3
December	75.0	June	25.0
January	66.7	July	16.7
February	58.3	August	8.3
March	50.0	September	0.0

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### **What is a bill of sale and what elements *must* it contain?**

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A bill of sale is a document certifying that you have sold a specific item to someone else.  
The *necessary elements* are:

- \* Seller's name, address, and signature
- \* Purchaser's name and address
- \* Description of motor vehicle
  - Year, - Make, - Model, - VIN
- \* Selling price and date sold

Please call the Assessor's Office with any remaining questions, 860-423-9634, ext. 104, or visit <http://scotlandct.org/> and go to Town Hall/Assessor.