

Why You are receiving a Declaration of Personal Property – MV Form

Vehicles not registered on the October 1 assessment date are still subject to property tax as personal property. Complete the Declaration of Personal Property – MV Form for each vehicle located on your property. If there is more than one vehicle, you may include a written list with the required information: Year, Make, Model, Body Style, Color, VIN and your estimate of current market value.

The authorizing sections of the Connecticut General Statutes are replicated below.

PLEASE CALL WITH ANY QUESTIONS, 860-487-4403

12-71b(g) Taxation of motor vehicles not registered on the assessment date. Assessment procedure. Tax date due. Any motor vehicle which is not registered in this state shall be subject to property tax in this state if such motor vehicle in the normal course of operation most frequently leaves from and returns to or remains in one or more points within this state, and such motor vehicle shall be subject to such property tax in the town within which such motor vehicle in the normal course of operation most frequently leaves from and returns to or remains, provided when the owner of such motor vehicle is a resident in any town in the state, it shall be presumed that such motor vehicle most frequently leaves from and returns to or remains in such town unless evidence, satisfactory to the assessor in such town, is submitted to the contrary.

Sec. 12-71. Personal property subject to tax. Computer software not subject to tax. Determination of situs of motor vehicles and snowmobiles for tax purposes. (a) All goods, chattels and effects or any interest therein, including any interest in a leasehold improvement classified as other than real property, belonging to any person who is a resident in this state, shall be listed for purposes of property tax in the town where such person resides, subject to the provisions of sections 12-41, 12-43 and 12-59. Any such property belonging to any nonresident shall be listed for purposes of property tax as provided in section 12-43. Motor vehicles and snowmobiles shall be listed for purposes of the property tax in accordance with subsection (f) of this section.

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(f) (1) Property subject to taxation under this chapter shall include each registered and unregistered motor vehicle and snowmobile that, in the normal course of operation, most frequently leaves from and returns to or remains in a town in this state, and any other motor vehicle or snowmobile located in a town in this state, which motor vehicle or snowmobile is not used or is not capable of being used.