****STATE OF CONNECTICUT**

***OFFICE OF POLICY AND MANAGEMENT***

***Intergovernmental Policy and Planning Division***

**JFS LANGUAGE - SB 1208 AN ACT CONCERNING THE ASSESSMENT OF MOTOR VEHICLES FOR PROPERTY TAXATION**

**Section 1 – Sec. 14-33 Renewal of registration denied for failure to pay motor vehicle property tax or fines for parking violations. Collection of delinquent property tax by commissioner. Issuance of temporary registrations by city, town, borough or other taxing district.**

* Removes provisions of Public Act 22-118

**Section 2 - Sec. 12-71d. Schedule of motor vehicle values.**

* Modifies the Office of Policy and Management’s duties from establishing a “schedule of motor vehicle plate classes” to establishing “valuation guidelines”
* Adds the Department of Motor Vehicles for consultation
* Clarifies the valuation methodology

**Section 3 -Sec. 12-63. Rule of valuation. Depreciation schedules.**

* Corrects the word “value” to “assessment”
* Removed Personal Property Declaration commercial depreciation schedule
* Adjusted motor vehicle depreciation schedule to be more in line with market
* Adjusted motor vehicle depreciation schedule to balance removal of separate commercial depreciation schedule
* Provides valuation provision for modifications and additions to commercial vehicles and differentiates between permanently altered or modified
* Establishes taxpayer’s right to appeal the manufacturer’s suggested retail price

**Section 4 - Sec. 12-41. Filing of declaration.**

* Revises process of personal property declaration after codifying PA 22-118.
* Addresses provisions that were added as part of PA 22-118 that dealt with motor vehicles on the personal property declaration
* Codifies provision for listing modifications and additions that are not permanently affixed to a commercial motor vehicle

**Section 5 - Sec. 12-53. Addition of omitted property. Audits. Penalty**

* Addresses penalty provisions that were added as part of PA 22-118

**Section 6 - 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.**

* Removes provisions due to motor vehicles no longer on the personal property declaration
* Removes separate valuation methods for motor vehicles

**Section 7 - Sec. 12-71b. Taxation of motor vehicles not registered on the assessment date. Assessment procedure. Tax date due**

* Removes provisions that assessors only add supplemental and replacement vehicles twice per year
* Monthly supplemental reports allow for a more moderated workload for assessors
* Removes provisions that taxes on supplemental and replacement vehicles be payable only on two specific dates per year
* Removes provision that temporary motor vehicle registrations be payable as of a specific date
* Addresses process for listing vehicles that move intrastate during the assessment year codifying that the vehicle be maintained in the town where the vehicle was first registered during that assessment year
* Reinforces the Board of Assessment Appeals process for motor vehicles

**Section 8 - Sec. 12-71c. Pro rata credit for property tax on motor vehicle when sold, totally damaged, stolen or registered in another state; time limit for claim.**

* Clarifies the timeline for taxpayers requesting a prorated motor vehicle bill due to disposition

**Section 9 – Subdivision (74) of section 12-81. Certain vehicles used to transport freight for hire.**

* Codifies provision that assessor be responsible for determining the value of exempt commercial trucks utilizing the valuation methods outlined in 12-71d