PROPERTY TAX EXEMPTION APPLICATION FOR A NEW COMMERCIAL TRUCK, TRUCK TRACTOR, TRAILER OR SEMITRAILER

Any person seeking a property tax exemption for an eligible commercial vehicle must file this form together with all required documentation on or before November 1, with the Assessor(s) of the town where the vehicle is subject to property taxation. A separate form must be filed for each tractor-trailer unit or each portion of such a unit (i.e., only one motorized unit and one towed element can be listed on a single form). Failure to file by November 1, constitutes a waiver of the right to the exemption for the assessment year unless a filing date extension is granted by the Assessor pursuant to CGS §12-81k.

Important: There are two categories under which your vehicle may qualify for exemption. Review eligibility requirements and definitions on reverse side of form prior to completing this application. Incomplete applications (i.e., those on which all the required information is not supplied, or those for which the required supporting documentation is not attached) cannot be processed by the Assessor(s).

INSTRUCTIONS: Print or type a response to each question, entering N/A (for not applicable) where appropriate. If you complete this application on behalf of the vehicle's owner, enter your telephone number. Although you may regard the vehicle as a single tractor-trailer unit, information must be separately supplied for the motorized and towed elements since the value of each must be individually determined. If space constraints do not allow you to answer a question completely, attach an additional sheet(s) that includes the name of vehicle owner(s), vehicle identification number, the question and your response. Sign the application and retain a copy for your records. Submit the original to the Assessor(s) together with a copy of the required documentation, consisting of: (1) a copy of a validated *Form H-13 -- Application for Registration of a Motor Vehicle and Certificate of Title*, as issued by the Connecticut Department of Motor Vehicles (DMV), which has a seal affixed to it and a DMV date-stamp in the upper right-hand corner; (2) a copy of the vehicle's bill(s) of sale or invoice(s); and (3) proof of the price paid for any modification(s) made to the vehicle between the date it was purchased and October 1.

SECTION I -- VEHICLE OWNER / USE				
Name of vehicle owner(s) or registrant (if different)	Address (number and street)	Town	State	Zip Code
Person completing this form, if other than owner/registrant	Relationship	Tel. No.	Is the vehicle(s) listed below used by a "For Hire Motor Carrier"? Yes ☐ No ☐	
If No, describe vehicle user's business	Is the vehicle(s) listed below leased or rented? Yes ☐ No ☐	Name of lessee and/or sub-lessee (i.e., end user)		
Lessee/sub-lessee address (number and street)	Town	State	Zip Code	Tel. No.
Is the vehicle(s) listed below used *exclusively* for transporting freight for hire? Yes ☐ No ☐	If Yes, describe freight transported			

SECTION II -- TRUCK / TRUCK TRACTOR					
Vehicle Identification Number (VIN)	Date Acquired	Purchase Price (excluding trade-in) $			GVWR
Date Registered	Vehicle Registration (Plate) No.	Year	Make	Model	Body style
Sleeper cab Yes ☐ No ☐	Engine Size	Engine Type	No. of axles	Fuel Type	
Modified prior to 10/1? Yes ☐ No ☐	If Yes, describe modification(s) made and enter cost of modification(s) excluding sales tax.				

SECTION III -- TRAILER / SEMITRAILER					
Vehicle Identification Number (VIN)	Date Acquired	Purchase Price (excluding trade-in) $			GVWR
Date Registered	Vehicle Registration (Plate) No.	Year	Make	Model	
Body style	Open ☐ Enclosed ☐	Refrigeration Yes ☐ No ☐	Length	No. of axles	
Modified prior to 10/1? Yes ☐ No ☐	If Yes, describe modification(s) made and enter cost of modification(s) excluding sales tax.				

I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief and that the vehicle listed above, together with any attachments thereto, is eligible for a property tax exemption pursuant to CGS §12-81(74).

_____ Signature _____ Date Signed

For Assessor's Use Only							For OPM Use Only
	Cost of Vehicle	Modification Cost	Total Cost	X %	Depr. Cost	Assessment	
Truck/truck tractor							
Trailer/semitrailer							
TOTAL							
Exemption approved Yes ☐ No ☐		Regular List ☐	Supplemental List ☐	Approved by:			

Over

CONNECTICUT GENERAL STATUTES §12-81(74)
PROPERTY TAX EXEMPTION INFORMATION

A property tax exemption is available for certain commercial trucks, truck tractors, tractors and semitrailers pursuant to CGS §12-81(74). The exemption is available to two different classes of vehicles, depending their date of registration, GVW rating and use. Exemption eligibility is dependent on meeting all qualifying criteria for the class. The two categories of vehicle and qualifying criteria are listed below.

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To qualify for the exemption for vehicles used to "transport freight for hire" (CGS § 12-81(74)(A)(i)), the following conditions must be met :

* The property for which the exemption is sought must be a new commercial vehicle, meaning that its equitable or legal title has never been transferred by a manufacturer, distributor or dealer to anyone other than the owner who files this exemption application, or the owner on whose behalf this application is filed.

* The vehicle cannot have been registered in any state or jurisdiction prior to August 1, 1996. It must, however, be registered in Connecticut after that date.

* The vehicle's Gross Vehicle Weight Rating (or GVWR) must be in excess of 26,000 lbs.

* The vehicle must be used *exclusively* (i.e., 100% of the time it is used) for the interstate or intrastate transportation of freight for hire. The vehicle must be used by a "For Hire Motor Carrier". This means an individual or legal entity (such as a company or corporation) that is compensated for transporting freight belonging to an unrelated party. Freight is defined as merchandise or commercial goods having value. Anything discarded as worthless (for example, garbage or food wastes) is not considered freight. However, certain recyclable materials are freight, since they have value. See "Exceptions" below for exclusions from the definition of freight.

  A vehicle used by a "Private Motor Carrier" is not eligible for this exemption. A "Private Motor Carrier" is a business that uses a vehicle to transport its own products to a wholesale or retail outlet, or a business engaged in renting vehicles for use by others. However, if the rented vehicle is used exclusively by a "For Hire Motor Carrier", it is eligible.

  Exceptions Although a vehicle may be used by a "For Hire Motor Carrier", the type of freight transported may make it ineligible for this property tax exemption. Such is the case with respect to the transportation of freight excluded from federal regulatory oversight (i.e., items listed as exclusions in Chapter 135 of Title 49 of the United States Code). Examples of such items include ordinary livestock; wood chips; broken, crushed or powdered glass; agricultural or horticultural commodities other than manufactured products thereof and natural or crushed volcanic rock to be used for decorative purposes. The Assessor(s) has a copy of the federal code containing these exclusions.

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To qualify for the exemption for vehicles with a GVW rating in excess of 55,000 lbs. (CGS § 12-81(74)(A)(ii)), the following conditions must be met:

* The property for which the exemption is sought must be a new commercial vehicle, meaning that its equitable or legal title has never been transferred by a manufacturer, distributor or dealer to anyone other than the owner who files this exemption application, or the owner on whose behalf this application is filed.

* The vehicle cannot have been registered in any state or jurisdiction prior to August 1, 1999. It must, however, be registered in Connecticut after that date.

* The vehicle's Gross Vehicle Weight Rating (or GVWR) must be in excess of 55,000 lbs.

* The vehicle is not eligible for the exemption extended to vehicles under CGS §12-81(74) (A) (i), as delineated above.

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In order to receive either property tax exemption, an M-65MV application (accompanied by all required documentation) must be filed with and approved by the Assessor(s) of the town in which the vehicle is subject to property taxation. The three-digit number on the vehicle's registration (under Tax Town Code) indicates the town where the vehicle is taxed.

This exemption is available for five assessment years following the assessment year in which the vehicle is first registered. **An application must be filed in order for the exemption to be granted.** If there is no change with respect to the town in which an exempt vehicle is registered and there is no modification made to the vehicle since the initial application was filed, no application has to be filed for the balance of the exemption term after the exemption is initially granted.

If there is a change in tax town or modification to the vehicle since the initial application was filed, the timely filing of a new M-65MV, accompanied by the necessary documentation, is required.

Please contact the assessor(s) of the town in which the vehicle is subject to taxation if you have any questions concerning this application. If further clarification is required, please contact Sandra Huber of the Office of Policy and Management's Intergovernmental Policy Division at (860) 418-6293, or e-mail her at: sandra.huber@po.state.ct.us Instructions, Guidelines and Forms are available on the OPM website at: www.opm.state.ct.us under Grants/Services, then under the heading of Businesses.