

PUBLIC ACT 15-244: EFFECTIVE OCTOBER 1, 2015.

§§ 206 & 208 — MOTOR VEHICLE PROPERTY TAX MILL RATES

Beginning with the October 1, 2015 assessment year, the act allows municipalities and special taxing districts to tax motor vehicles at a different rate than other taxable property, but caps the motor vehicle rate at (1) **32 mills for the 2015 assessment year** and (2) **29.36 mills for the 2016 assessment year and thereafter**. The act (1) applies to any town, city, borough, consolidated town and city, consolidated town and borough, and village, fire, sewer, or combination fire and sewer districts, and other municipal organizations authorized to levy and collect taxes and (2) supersedes any special act, municipal charter, or home rule ordinance.

The act further limits the motor vehicle mill rate special taxing districts and boroughs may impose by barring them from setting a rate that, if combined with the municipality's motor vehicle mill rate, would exceed the capped rate. Presumably, a district or borough would set its motor vehicle mill rate after the municipality in which it is located does so.

It also makes a conforming change to a provision allowing municipalities with more than one taxing district to set a uniform citywide mill rate for taxing motor vehicles. Thus, a uniform citywide mill rate cannot exceed the capped rate.

EFFECTIVE DATE: October 1, 2015, and applicable to assessment years beginning on or after that date.