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Planning and Development Committee  
Hartford, CT 06106

March 2, 2012

**SUPPORT SB 262**

Members of the Committee:

Connecticut Horse Council would like to strongly urge you to support **S.B. 262 AN ACT CONCERNING THE ASSESSMENT OF FARM MACHINERY AND LIVESTOCK AND THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND AND MARITIME HERITAGE LAND.**

Horses are currently the only animal taxed in Connecticut, and in fact, Connecticut is one of only a few states that tax horses at all.

It is impossible to correctly value a living animal; there is no "blue book" of horse values. Values for horses can vary widely based on many factors which include breed, age, physical ailments, type of use/discipline, region of country or even location within the state and more. Even horse owners will give differing opinions on the value of a horse. There is a standing joke among horse owners "two horse people, three opinions".

At the moment, the horse industry in general is currently very depressed, and it is extremely difficult to sell any horse regardless of the factors I just listed. In this current climate, Horse Council is contacted on a regular basis from members trying to place their horses for free because they are no longer able to care for them and have been unable to sell them. Given this situation, we are doubtful that this tax is even generating useful revenue for the towns.

**It is notable, that horses are the ONLY animals levied with a tax: other livestock are not individually taxed, nor are pets.**

As President of CHC, I have received calls over the years from various town assessors trying to accurately determine a value of a horse. They are frequently confused and usually frustrated. They have no training in this, and there are no universal guides available to them. They expend a great deal of time and paperwork trying to properly assess.

I also receive calls every year from at least one of our members who is fighting with their town, and has to hire an attorney to argue points of value. This again, costs the town's time and money, and causes much angst with horse owners.

Horse Council is not adverse to members paying taxes, however this property tax on horses is inequitable, unfair and arbitrary. It is not even being assessed in all towns, since many assessors just cannot waste the time and effort it takes to research and attempt to value each animal in their town.

We also agree with the other provisions of this bill, and hope that the committee votes to support it. Thank you for your consideration of this very important issue.

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