



**Testimony of  
Betsy Gara  
Executive Director  
Connecticut Council of Small Towns  
Before the  
Planning & Development Committee  
February 14, 2013**

The Connecticut Council of Small Towns (COST) *supports* **HB-5057 - AN ACT CONCERNING THE ASSESSMENT OF HORSES AND PONIES AND FARM MACHINERY AND THE TRANSFER OF LAND CLASSIFIED AS FARM LAND, OPEN SPACE LAND, FOREST LAND AND MARINE HERITAGE LAND.**

COST supports the provisions in the bill which provide towns with the *option* of exempting horses and ponies from the property tax.

We are hearing from towns that it is very difficult and costly to accurately assess the value of horses and ponies. Moreover, residents often appeal the assessments, taking up additional time and resources. As a result, costs associated with the assessment and collection of property taxes on horses and ponies may offset any revenues generated from the tax.

.