



## Connecticut Association of Assessing Officers, Inc.

John Rainaldi, President  
Town of Manchester

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### Testimony- Planning and Development Committee

John Rainaldi, CCMA II, CCMC, RCG  
President, CAAO

Members of the Planning and Development Committee:

As President of CAAO, I respectfully request that you oppose SB 451, An Act Concerning Taxation of Antique Vehicles.

Connecticut General Statutes, Section 12-71 currently allows that antique vehicles shall be assessed for a value of no more than \$500. To qualify as an antique, a vehicle must meet the definition stated in Connecticut General States, Section 14-1 that an “*antique, rare or special interest motor vehicle*” means a motor vehicle twenty years old or older which is being preserved because of historic interest and which is not altered or modified from the original manufacturer’s specifications. Connecticut assessors are allowed to request *reasonable documentation* to demonstrate that the vehicle qualifies as an antique from the vehicle’s owner.

If passed, SB 451 will amend Connecticut General Statutes, Section 12-71 to state that *once documentation demonstrating a certain motor vehicle is antique has been submitted to the municipal assessor, such evidence need not be resubmitted annually thereafter.*

Most Connecticut assessors review the submitted documentation when the owner first submits it, and most assessors only request documentation again periodically thereafter, or if a need to re-examine the information arises.

CAAO feels that the ability to verify that only properly qualified antique, rare or special interest motor vehicles should be granted the reduced assessment of \$500. If passed, SB 451 will not allow assessors to request such documentation after the initial submission. This will leave the assessor no viable means to verify that vehicles have not been altered or modified from the original manufacturer’s specifications as required to qualify as an antique or special interest vehicle per the requirements defined in Connecticut General Statutes Section 14-1. As a result, the assessor would not be able to remove vehicles that should no longer be eligible for the reduced assessment of \$500.

Therefore, on behalf of CAAO, I ask you to oppose SB 451. Thank you for your interest in this topic.

Respectfully,

John Rainaldi  
President, CAAO