



## State of Connecticut

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### **TESTIMONY IN SUPPORT OF SB 451** **AN ACT CONCERNING TAXATION OF ANTIQUE VEHICLES** Planning and Development Committee Public Hearing March 6, 2015

Chairpersons Osten and Miller, Ranking Members Linares and Aman, and members of the Planning and Development Committee, thank you for the opportunity to testify in support of SB 451: AN ACT CONCERNING TAXATION OF ANTIQUE VEHICLES.

CGS 12-71(b) states, in part:

(b) Except as otherwise provided by the general statutes, property subject to this section shall be valued at the same percentage of its then actual valuation as the assessors have determined with respect to the listing of real estate for the same year, except that any antique, rare or special interest motor vehicle, as defined in section 14-1, shall be assessed at a value of not more than five hundred dollars. The owner of such antique, rare or special interest motor vehicle may be required by the assessors to provide reasonable documentation that such motor vehicle is an antique, rare or special interest motor vehicle, provided any motor vehicle for which special number plates have been issued pursuant to section 14-20 shall not be required to provide any such documentation.

This section of the statute limits the assessed value of any antique, rare or special interest motor vehicle at a rate of not more than five hundred dollars. In order to qualify for this assessment, the vehicle must either be registered with special number plates OR the owner must provide 'reasonable' documentation to the assessor. Some assessors are requiring owners to sign an affidavit attesting to the fact that the motor vehicle meets the definition of 'antique, rare or special interest vehicle' under Sec. 14-1:

"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;

While I find such an attestation to be 'reasonable', requiring it to be filed annually seems unnecessary since it is unlikely that the motor vehicle would meet the definition in one year, but not in subsequent years. I am not aware that owners who register these vehicles with special plates are required to furnish any documentation upon renewal.

Thank you again for providing an opportunity for testimony. I respectfully ask that you give favorable consideration to this bill.