

Dear Senator Cassano, Representative McCarthy Vahey, Senator Needleman, Representative Goupil, Senator Hwang, Representative Zullo and members of the Planning and Development Committee.

Thank you for the opportunity to comment on HB 6545 and for the opportunity that bringing this bill forward affords for enhancing the administration of the property tax and motor vehicle laws.

The statute that this would amend, Section 12-71b(g), provides that a vehicle which most frequently leaves from and returns to and remains in Connecticut is taxable here in the town or city from which it most frequently leaves from and returns to. It is directed at those situations in which a vehicle owner registers or continues to register their Connecticut-based vehicle in another state.

An ordinance adopted under this proposed legislation could and probably should include a procedure to notify the vehicle owner of their obligation to register with the DMV with a fair time limit for compliance and so get the vehicle on the tax list and properly registered, but it has a provision for a fine to be imposed for continued non-compliance.

Section (b) of the proposed law allows for the unpaid fine to be enforced by a lien on the real estate of the delinquent vehicle owner. This is the same as the power tax collectors now have for the collection of delinquent personal property tax and the personal property tax is one of the obligations not being met by those who improperly obtain or continue out of state registrations.

This is not a blanket grant of authority to tax officials, but as a local option, it allows towns and cities, through the local representative process, to gain another tool for the more effective administration of law.

Thank you again for your consideration.

David M. Gardner, CCMA II, AAs  
Assessor  
Town of Farmington