



TOWN OF GROTON

FINANCE DEPARTMENT ASSESSMENT

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AFFIDAVIT FOR ANTIQUE, RARE OR SPECIAL INTEREST MOTOR VEHICLES AS DEFINED IN ACCORDANCE WITH SECTION CONNECTICUT GENERAL STATUTES 14-1 (3) AND 12-71(b), TO BE ASSESSED FOR NOT MORE THAN \$500.

Passenger vehicles (01), combination vehicles (03), and motorcycles (12), 20 years or older that are defined as an antique, rare or special interest motor vehicle, in accordance with the provisions of the Connecticut General Statutes Section 14-1 and 12-71(b), as amended by Public Act 08-150, Section 1, shall not be assessed more than \$500.

Definition

C.G.S. Section 14-1, (3) "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.

Motor Vehicle Information

Year	Make	Model	Vehicle Identification Number

Owner's Name	_____	_____	_____
	First Name	Middle Initial	Last Name
Owner's Mailing Address	_____	_____	_____
	Street Number & Name	Town/City	Zip Code
Owner's Contact Info.	_____	_____	
	Telephone/Cell	E-mail	

The owner deposes that the vehicle(s) meets the required definition as stated above.

Signature:	Dated:
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Substitute Senate Bill No. 298

Public Act No. 08-150

AN ACT CONCERNING THE DEPARTMENT OF MOTOR VEHICLES.

Section 1. Section 14-1 of the 2008 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2008*):

(3) "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;

Sec. 12-71. Personal property subject to tax. Computer software not subject to tax. Determination of situs of motor vehicles and snowmobiles for tax purposes. (a) All goods, chattels and effects or any interest therein, including any interest in a leasehold improvement classified as other than real property, belonging to any person who is a resident in this state, shall be listed for purposes of property tax in the town where such person resides, subject to the provisions of sections 12-41, 12-43 and 12-59. Any such property belonging to any nonresident shall be listed for purposes of property tax as provided in section 12-43. Motor vehicles and snowmobiles shall be listed for purposes of the property tax in accordance with subsection (f) of this section.

(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. The provisions of this section shall not include money or property actually invested in merchandise or manufacturing carried on out of this state or machinery or equipment which would be eligible for exemption under subdivision (72) of section 12-81 once installed and which cannot begin or which has not begun manufacturing, processing or fabricating; or which is being used for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing or being used for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis or being used for measuring or testing or metal finishing or in the production of motion pictures, video and sound recordings.