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PASSAT SCORES TOP MARKS IN SURVEY

KENN PETERS AUTO NOTEBOOK

The Volkswagen Passat came out on top in Consumer Reports' annual tests of family sedans, but it's not listed as the winner because the Passat with a V-6 engine is above CR's price limit of \$30,000.

Instead, the Toyota Camry XLE V-6, priced at \$27,680, is listed in the February issue as the top overall pick among V-6 cars, while the Honda Accord EX is the top pick among cars with four-cylinder engines, said Douglas Love, of CR. CR rated the Honda Accord EX with a V-6 as the second overall pick, although in reality it's the third overall pick when the top-rated Passat is figured in.

The Pontiac G6 sedan, new to the market for 2005, was tested but not recommended by the staff at CR.

Buyers like certified vehicles

More and more, people who buy used cars and trucks clearly are relying on the certification programs operated by new-car manufacturers to put them into the best pre-owned vehicles.

Certified used vehicles are those that have low mileage and have passed a rigorous check by technicians.

The check points, which often go into triple digits, assure potential owners that the vehicles are for all purposes as good as new. Certified vehicles always carry extended manufacturer warranties.

According to Auto Data Corp. and the Automotive News Data Center, 1,446,780 certified used vehicles were sold by new-car dealerships from January through November of 2004. The 11-month total is up 6.4 percent from the same time one year ago.

Of that total, General Motors gobbled up the lion's share during the first 11 months of 2004 with 486,218 sales of certified used cars. Coming in second was Toyota Motor Sales USA, with 249,912 certified used cars sold.

Of GM's total, Chevrolet was the big player, selling 243,269 certified used vehicles, 18 percent more than it sold during the same time during 2003.

Among the Big 3 automakers, only GM sparkled.

Ford trailed with 204,570 sales of certified used vehicles, and DaimlerChrysler was even farther behind with 141,692 sales.

Certified pre-owned cars, while gaining importance among buyers, are only a fraction of the total number of used cars sold annually in the United States.

While the exact number isn't known because millions of sales are private, some estimates put the total number of annual used-car sales as high as 42 million.

Tax break fizzled on Jan. 1

The passing of the old year took with it the tax break many small businesses used to buy new vehicles. The break gave a 50 percent first-year bonus depreciation to businesses for the purchase of new equipment, including vehicles.

Loss of the bonus depreciation followed on the heels of the demise of \$100,000 small businesses could take as a first-year expense for the purchase of a large SUV. That law, enacted in 2003, expired in October 2004.

The change in that law reduced the maximum \$100,000 to \$25,000, not nearly enough to buy a Hummer, Denali, Escalade or Navigator.

Kenn Peters' Auto Notebook appears every Sunday in The Post-Standard.

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