ORDINANCE FOR TAX EXEMPTION ON MOTOR VEHICLES EQUIPPED FOR PEOPLE WITH DISABILITIES

(in accordance with Public Act 98-125)

Town Record Book 9 Page 207

Section 1: Upon the Assessor's determination of adequate proof, there shall be exempt from personal property taxation any ambulance-type motor vehicle which is used exclusively for the purposes of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for profit.

DEFINITION: For purpose of Section 2 of this Ordinance "Motor Vehicle" shall mean any self=propelled vehicle that is capable of transporting persons and that has been approved of by the State of Connecticut for use upon any Connecticut public highway.

SECTION 2: Upon the Assessor's determination of adequate proof, there shall be exempt from personal property tax any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, which vehicle is equipped for the purpose of adapting its use to the disability of such person.

SECTION 3: Any person seeking an exemption as provided under this ordinance shall be required to file an application, on a form prepared for such purpose by the Assessor and approved of by the Board of Selectmen, not later than the date of the assessment list with respect to which such exemption is claimed.

Presented: Town Meeting 2/23/99

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