

DRAFT ORDINANCE

TAX EXEMPTION FOR VEHICLES FOR DISABLED INDIVIDUALS

DRAFT as of 9/29/23

WHEREAS, significant financial costs are associated with equipping a motor vehicle for adaptive use by a person with a disability;

WHEREAS, pursuant to C.G.S. § 12-81c (3), the Connecticut General Assembly has authorized local tax exemption of vehicles used as non-profit ambulances, by nonprofit ambulance companies and vehicles owned and adapted for use by disabled individuals.

WHEREAS, the Board of Selectmen for the Town of Wilton is desirous of lessening the financial burden associated with such motor vehicles.

NOW THEREFORE, BE IT ENACTED that the Town of Wilton, pursuant to C.G.S. § 12-81c (3), exempts from taxation such vehicles as more fully described herein:

SECTION 1. DEFINITIONS. As used in this article, the following terms shall have the meanings indicated:

- (a) **ADAPTED VEHICLE:** A vehicle which is modified, equipped and/or fitted with special equipment to accommodate a disabled individual who is incapable of operation of a motor vehicle on his or her own, to use or operate the same for transportation and/or to transport a person with disabilities as hereinafter defined. By way of example, special equipment shall be, but is not limited to, hand controls, lifts, ramps, special seating, braking or acceleration mechanisms for manual operation, physical alterations to accommodate medical equipment, i.e., oxygen tanks, mechanical respirators.
- (b) **DISABLED PERSON:** An individual whose licensed physician has attested in writing that the individual requires a specially equipped and/or modified motor vehicle because of the individual's medical incapacitation and/or disability.

SECTION 3: EXEMPTION: Subject to approval by the Town Assessor, taxes shall be exempt for the following property:

- (a) Any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for profit.
- (b) Any motor vehicle owned by a nonprofit ambulance company.
- (c) Any Adapted Vehicle owned by a Disabled Person who is a resident of the Town of Wilton, or owned by the parent or guardian, who is a resident of the Town of Wilton, of such person.

SECTION 4. APPLICATION:

- (a) The owner of such property described in Section 3 may apply to the Assessor of the Town of Wilton on a form prepared by the Assessor for tax exemption pursuant to this Chapter.

- (b) At the time the owner makes application to the Assessor, the owner must provide proof in the form of documentation that vehicle sought for exemption is eligible pursuant to Section 3. This shall include annual re-certification by the Disabled Person's licensed physician that the Disabled Person requires a specially equipped and/or modified motor vehicle because of the individual's medical incapacitation and/or disability
- (c) Applications for such exemptions shall be filed annually between October 1 up through and including December 31 following the assessment date with respect to which such exemption is claimed.

SECTION 5. EXPIRATION: Any exemption granted pursuant to this Chapter shall expire when:

- (a) The property is sold or transferred.
- (b) The Adapted Vehicle ceases to be used by the disabled owner or parent or guardian of a person with disabilities.
- (c) The property is otherwise no longer eligible for exemption under the terms set forth in Section 3.