TOWN OF MONTVILLE

ASSESSOR'S OFFICE

Kristy Kupec, CCMA I
Assessor
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Exemption for Specially Equipped Motor Vehicles

DUE BY JANUARY 31st

Owner Name:					
Name of Individual being transported (if applicable):			Relation to Owner:		
Address:					
City / State / Zip:					
Vehicle:	Year:		Make:		Model:
	Plate#:		VIN#:		DMV Exemption #:
Description of Adaption(s):					

Please attach copy of invoice/bill of sale for each adaption

Medical documentation may be required verifying that the modifications to the vehicle are directly related to the medical incapacity of the individual. The ambulance-type motor vehicle must be used exclusively for the purpose of transporting a medically incapacitated individual. A motor vehicle used to transport any such individual for payment is excluded from this ordinance. No further application is required unless a new vehicle is purchased and adapted for such handicap. This exemption shall expire when the vehicle is sold or otherwise disposed of.

The applicant herein claims a property tax exemption under provisions of the Connecticut General State Statute and deposes that the above statements are true and complete in accordance with Section 12-81c as amended by Public Act 98-125.

Signed: ______________________ Date: __________

OFFICE USE

Assessor Staff: ______________________ Date Inspected: __________

Approved? ☐ YES ☐ NO Date: __________

Sec. 12-81c. Municipal option to exempt certain motor vehicles.
The legislative body of any municipality may, by ordinance, exempt from personal property taxation (1) 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, (2) any property owned by a nonprofit ambulance company, and (3) any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person, provided the legislative body of the municipality adopts a definition of such vehicle.
(P.A. 75-607, S. 2; P.A. 94-208; P.A. 98-125, S. 1, 2; P.A. 00-214.)
History: P.A. 94-208 applied exemption to property owned by a nonprofit ambulance company; P.A. 98-125 added Subdiv. (3) re vehicle owned by a person with disabilities which was adapted for use by the disabled person, effective May 27, 1998, and applicable to assessment years of municipalities commencing on or after October 1, 1998; P.A. 00-214 amended Subdiv. (3) to allow an exemption for vehicles owned by parents or guardians of persons with disabilities and deleted a provision limiting the kind of equipment which qualifies under that subdivision.

[Adopted 1-8-2001 by Ord. No. O-U-4 (Part 46 of the 1991 Compilation)]

§ 345-12. Exemption for certain types of vehicles.
The Town of Montville hereby ordains, pursuant to C.G.S. § 12-81c, that there shall be exempt from personal property taxation:
A. Any ambulance-type motor vehicle that 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 property owned by a nonprofit ambulance company;
and
C. Any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person.

§ 345-13. Definitions.
As used in this article, the following terms shall have the meanings indicated:
ADAPTIVE CONTROL DEVICES
Includes, but shall not be limited to, any mechanical or electrical devices added to a standard motor vehicle to enable an individual with mobility restrictions to control the accelerator, foot brake, turn signals, dimmer switch, steering wheel and/or parking brake.
MOTOR VEHICLE
As contained in § 345-12C above, a vehicle that has been altered, reconfigured or has undergone mechanical or structural changes that permit a person with a disability to safely drive such vehicle or ride as a passenger therein. "Motor vehicle" shall include, but shall be limited to, vehicles equipped with hand controls, hoists, lifts and other adaptive control devices.

§ 345-14. Determination of exemption.
The Tax Assessor shall determine whether a motor vehicle is entitled to the exemption described in § 345-12C above.

§ 345-15. Application for claim for exemption.
Any such person submitting a claim for the exemption described in this article shall be required to file an application on a form to be prepared for such purpose by the Tax Assessor. Said application shall be filed not later than the date of the assessment list with respect to which such exemption is claimed, with the exception of the assessment year commencing October 1, 2000, in which case said application shall be filed within 30 days from the effective date of this article.

§ 345-16. Effective date.
This article shall be effective 30 days from the date of its passage and shall be applicable to the assessment year commencing October 1, 2000, and each assessment year thereafter until modified or repealed.