TAX EXEMPT HANDICAP VEHICLE ORDINANCE

BE IT ENACTED that the Town of Easton, pursuant to Section 12-81c(3) of the Connecticut General Statutes, exempts from personal property taxation any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person as more fully described herein:

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

(a). MOTOR 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 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 INDIVIDUAL – An individual whose licensed physician has attested in writing that the individual requires a specially equipped and/or modified motor vehicle as hereinbefore defined as a result of the individual's medical incapacitation and/or disability.

(c). RESIDENT – An individual who owns a motor vehicle as hereinbefore defined and has been a resident of the Town of Easton for at least six months and one day immediately prior to the assessment date for which the application is to be filed.

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SECTION 2. ELIGIBILITY.

Any individual who is a resident of the Town of Easton with disabilities who owns a motor vehicle as described herein or is a resident of the Town of Easton and the parent or guardian of a person with disabilities and owns a motor vehicle described herein shall be eligible for exemption of the personal property taxes for one said motor vehicle.

SECTION 3.

(a). The owner of such a motor vehicle described herein may apply to the Assessor of the Town of Easton on a form prepared by the Assessor for personal property tax exemption for one motor vehicle.

(b). At the time the owner makes application to the Assessor, the owner must provide proof in the form of documentation that the motor vehicle has been equipped or adapted for use by a disabled individual as hereinbefore defined.

(c). At the time that the owner makes application to the Assessor, the owner shall provide proof of disability of the individual as hereinbefore defined by way of a licensed physician attesting in writing to the individual's need for a specially equipped and/or modified motor vehicle as hereinbefore defined. Proof of the individual's disability through a physician's written attestation shall be valid for a period of three years after which a new physician's written attestation must be submitted.

(d). Applications for such exemptions shall be filed annually between October 1 up through and including January 31 following the assessment date with respect to which such exemption is claimed, except that applications for motor vehicles on the Grand List of October 1, 2021, shall be filed by September 1, 2022.

SECTION 4. The effective date for the exemption shall be motor vehicles on the Grand List of January 1, 2021, and thereafter.

SECTION 5. The exemption shall not apply to equipped motor vehicles operated for profit.

SECTION 6. The exemption shall expire when the equipped motor vehicle ceases to be used by the disabled owner or parent or guardian of a person with disabilities. Also, the exemption shall expire when the vehicle is sold or transferred and not used for the use intended.

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SECTION 7. EFFECTIVE DATE.

This Ordinance is to take effect upon passage and publication.

Adopted by the Special Town Meeting, September 14, 2021

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