

Town of Chaplin

Passed Special Town Meeting

November 29, 2007

401.1 In accordance with the provisions of Section 12-81c of the Connecticut General Statutes, as amended by, the TOWN OF CHAPLIN authorizes and directs the assessor to exempt from personal property taxation:

- 1.) Commencing with the October 1, 2000 Grand List, 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.) Commencing with the October 1, 2000 Grand List, any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, which is equipped, after its original manufacture, for purposes of adapting its use to the disability of such person (such vehicle shall be known as a "modified handicap accessible vehicle," as further defined below).

401.2 For the purposes of this ordinance, vehicle modifications or adaptations qualifying a vehicle as a modified handicap accessible vehicle shall include, but are not limited to:

- 1.) Wheelchair or scooter loaders which mount on the roof, in the passenger area, in the trunk or other storage areas of a motor vehicle.
- 2.) Any automotive adaptive control device which is installed in the motor vehicle and includes any mechanical or electrical device added to the 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.

The assessor shall determine whether modifications not specifically listed in this section qualify the vehicle under this definition.

401.3 An owner of such vehicle must show proof annually to the Assessor that the vehicle meets the criteria listed in clauses (1) or (2) in Section 401.1 above. Such proof must be submitted prior to ninety days from the date in which the tax was due. Failure to provide the required proof within the time limit prescribed shall be a waiver to your right to such exemption in that year.

401.4 This ordinance shall take effect from and after passage and publications as provided by law.