



TOWN OF LEDYARD

741 Colonel Ledyard
Highway
Ledyard, CT 06339-1511

Legislation Text

File #: 23-1935, Version: 1

ORDINANCE

Motion/Request:

MOTION to adopt a proposed “*An Ordinance Establishing Tax Relief for Certain Modified Handicap Accessible Vehicles*” as contained in draft dated July 31, 2023.

Background:

Town Council Meeting 7/26/2023: A Resident appealed to the Town Council to for relief from personal property tax for Modified Handicap Accessible Vehicles that complied with and was in accordance with Connecticut General Statutes § 12-81c “*Municipal option to exempt certain motor vehicles*”.

“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.”

The cost to purchase handicap accessible a vehicle was about \$90,000. Several manufactures such as Chrysler, Toyota, Honda, etc. produce handicap accessible vehicles which would be based on the person’s disability. Some that some v handicap accessible a vehicle had lifts for wheelchair access, or a ramp that slides out; and that some vehicles kneel down so that it was lower on one side and a ramp that folded out. He also noted that the side door on some vehicles open with a remote control.

Proposed Ordinance:

DRAFT: ~~7/31/2023~~ 8/23/2023

Ordinance #200 - _____

AN ORDINANCE
ESTABLISHING TAX RELIEF FOR
CERTAIN MODIFIED HANDICAP ACCESSIBLE VEHICLES
IN THE TOWN OF LEDYARD

Be it ordained by the Town Council of the Town of Ledyard: *“An Ordinance Establishing Tax Relief for Certain Modified Handicap Accessible Vehicles in the Town of Ledyard”* is hereby enacted.

Section 1: Authority

Pursuant to provisions of Chapter 203 of the Connecticut General Statutes § 12-81c “Municipal option to exempt certain motor vehicles”.

Section 2: Purpose

Individuals who have permanent legal residence in the town defined as those who occupy that property as their principal residence at least 183 days of each year, and who individually or jointly own a motor vehicle for the use of a disabled person as described herein, may receive a town tax exemption on the amount of taxes assessed on said motor vehicle provided that the requirements of this Ordinance are met.

Section 2: Definitions

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

- (a) 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.
- (b) Motor Vehicle: 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.

Section 3: Eligibility

Any individual who is a resident with disabilities or 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 4: Exemption

The town hereby ordains, pursuant to Connecticut General Statute § 12-81c, that an exemption from personal property taxation for the following:

- (a) Any ambulance-type motor vehicle that is used exclusively for the purpose of transporting any medically incapacitated individual, except for any such vehicle used to transport any such individual for profit; and
- (b) Any property owned by nonprofit ambulance company; and

- (c) Any motor vehicle owned by a person with disabilities or owned by the spouse, parent or guardian of such person, which vehicle is equipped for purposes of adapting it use to the disability of such person.

Section 5: Application

Applications for benefits under this program shall:

- (a) Be made on forms provided by the Assessor Office of the town; and
- (b) Be filed ~~each year~~ with the Assessor's Office of the town ~~between~~ *by* October 1 ~~and November 1~~ to obtain a tax exemption for the next fiscal year.
- (c) This program shall be applicable to the assessment year commencing with the grand list of October 1, 2023 and thereafter until modified or repealed.

Section 6 . Severability.

If any section, or part of a section, of this Ordinance shall be held by a court of competent jurisdiction to be invalid, such holding shall not be deemed to invalidate the remaining provisions hereof.

Section 7. Effective Date

In accordance with the Town Charter this ordinance shall become effective on the twenty-first (21st) day after such publication following its final passage.

Adopted by the Ledyard Town Council on: _____

Kevin J. Dombrowski, Chairman

Approved / Disapproved on: _____

Fred B. Allyn, III, Mayor

Published on:

Effective Date:

Patricia A. Riley, Town Clerk

Background: This Ordinance was enacted in response to a resident's appeal for relief from personal property tax for Modified Handicap Accessible Vehicles that complied with and was in accordance with Connecticut General Statutes § 12-81c "*Municipal option to exempt certain motor vehicles*".

The draft Form below is provided for Informational Purposes.
It is not part of the Ordinance.

Town of Ledyard
Assessor's Office

741 Colonel Ledyard Highway, Ledyard, CT 06339

860-464-3237; E-mail: assessor@ledyardct.org <<mailto:assessor@ledyardct.org>>

Exemption for *Certain Modified Handicap Accessible Vehicles*

(To be filed October 1st - and November 1st)

CGS §12-81c allows a municipality to exempt from taxation certain specially equipped motor vehicles by local option. The Town of Ledyard has by Ordinance #300-XXX, provided for an exemption from personal property taxation, non-profit ambulance-type motor vehicles and motor vehicles owned by a person with disabilities, or owned by the spouse, parent or guardian of such person, which is equipped, after its original manufacture, for purposes of adapting its use to the disability of such 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.

MOTOR VEHICLE INFORMATION

Name of Owner _____

Street Address

Town

State/Zip Code

Name of individual being transported _____

Year Make

Model

Plate#

VIN#

Body Style

Class Code

Description of adaptation: _____

The Applicant herein claims a property tax exemption under provisions of the Connecticut General Statutes and deposes that the above statements are true and complete in accordance with §12-81c.

Signature: _____

Date: _____

Assessor/Staff: _____

Date Inspected: _____

Proof of Claim: If vehicle is unavailable for inspection, attach a copy of an invoice/bill of sale of adaptation. No further application is

required unless a new vehicle is purchased and adapted for such individual.

Approved: Yes

No

Date: _____

Mayor Comment/Recommendation:

(type text here)

Body:

(type text here)