

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 with the Assessor's Office of the Town by October 1st 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: October 11, 2023

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*".