

# **Ordinance Exempting Certain Ambulance Type Motor Vehicles From Personal Property Tax**

Be it ordained by the electors of the Town of Lebanon at a duly warned Special Town Meeting to be held on the 28<sup>th</sup> day of January 2003, that:

In accordance with General Statutes 12-81c, the Town Assessor may, upon application, exempt any of the following motor vehicles principally garaged in the Town from personal property taxation:

- any ambulance type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated or disabled individual;
- any motor vehicle owned by a nonprofit ambulance company;
- any motor vehicle owned by a person with disabilities, which is specially equipped for purposes of adapting its use to the disability of such person;
- any motor vehicle owned by the parent or guardian of a disabled individual which has been specially equipped for purposes of adapting its use to the disability of such person.

## **1. Definitions:**

A. “Ambulance type motor vehicle” as used in this ordinance means any motor vehicle specially designed and equipped for the purpose of transporting medically incapacitated individuals.

B. A “specially equipped” motor vehicle as used in this ordinance shall include any motor vehicles modified for the purpose of adapting the vehicle for use by or for a medically incapacitated or handicapped individual including, but not limited to, lifts, ingress-egress ramps, braking and accelerating mechanisms for manual operation or other such devices designed to provide physically disabled persons to use or operate motor vehicles or are equipped with stretchers, beds or other special seating.

C. “Used exclusively” as used in this ordinance means that the motor vehicle is used and devoted primarily and inherently for the purpose of transporting medically incapacitated or handicapped individuals and for no other purpose.

## **2. Application for Exemption:**

Applications for such exemption shall be filed annually with the Town Assessor’s Office, in such manner and including such information as required by the Town Assessor, no later than November 1<sup>st</sup>,

following the assessment date with respect to which such exemption is claimed or for vehicles purchased on or after October 2<sup>nd</sup> and on or before July 31<sup>st</sup> of the assessment year for which such exemption is required, not later than thirty (30) days after such purchase. This section shall be applicable with respect to the assessment year which commenced October 1, 2002. Any owner applying for a motor vehicle exemption pursuant to this ordinance shall submit an application for exemption which shall state or include the following:

1. Name of vehicle owner;
2. Address of owner;
3. Vehicle manufacturer;
4. Vehicle model identification;
5. Vehicle registration number of the ambulance type or specially equipped motor vehicle;
6. Special motor vehicle modifications or equipment;
7. Identity of the medically incapacitated or disabled individual(s);
8. Whether the medical incapacitation or disability of the individual(s) is temporary or permanent;
9. A statement from a licensed physician that the medical incapacitation or disability of the individual(s) is temporary or permanent.

4. This ordinance shall be effective upon passage and upon publication as required by law and shall apply to the October 1, 2002 Grand List.

This exemption is inapplicable to motor vehicles which are used to transport any such medically incapacitated or disabled individual for profit.

This Ordinance shall take effect fifteen (15) days after publication in accordance with Connecticut General Statutes.

Dated at Lebanon, Connecticut this 30<sup>th</sup> day of January 2003