

Town of Goshen, Connecticut
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Title 62 - Exemption of Ambulance Type Motor Vehicles

TITLE 62

ORDINANCE EXEMPTING CERTAIN AMBULANCE-TYPE MOTOR VEHICLES

BE IT ORDAINED by the legal voters of the Town of Goshen in meeting assembled:

1. Purpose: Pursuant to the authority granted to municipalities by §12-81c of the Connecticut General Statutes, the Town of Goshen herein enacts an ordinance to exempt from personal property taxation any specially equipped motor vehicle (as herein defined) owned by a person with disabilities or owned by the parent or guardian of a person with disabilities.
2. Definitions:
 - a. PERSON WITH DISABILITIES means any person who has a physical impairment which requires the special adaptive equipment referenced in the definition of Specially Equipped Motor Vehicle in order to adapt the use of such vehicle to the physical impairment of that person. Persons with physical impairments of a limited duration shall not be considered as Persons With Disabilities.
 - b. SPECIALLY EQUIPPED MOTOR VEHICLE means a motor vehicle which has undergone a permanent modification to its frame or other structural member by the bolting or welding of special equipment for the purpose of adapting its use to the physical impairment of a Person With Disabilities. Such equipment shall include raised roofs with roll-bar systems, raised doors, special control stations, dropped floors, kneeling systems, wheelchair lift ramp, hand controls, cart lift and any other device or mechanism necessary to permit the vehicle's operation by the Person With Disabilities or the parent or guardian of the Person With Disabilities.
 - c. MOTOR VEHICLE means a vehicle as defined by §14-1(47) of the Connecticut General Statutes.
3. Exemption. Any Specially Equipped Motor Vehicle shall be exempt from personal property taxation upon compliance with the terms of this Ordinance. Any such exemption shall expire when the vehicle is sold.
4. Medical Documentation and Expiration of Exemption. The Assessor shall require written and signed documentation verifying that the installation of the special equipment is directly related to the physical impairment of the Person With Disabilities in order to adapt the operation or the accommodation of the Specially Equipped Motor Vehicle to such Person With Disabilities. A physician licensed to practice medicine in the State of Connecticut shall provide such documentation. Any such exemption shall expire when the vehicle is sold.
5. Applications. Applications to establish eligibility for the exemption permitted by this ordinance shall be filed annually with the office of the Assessors not later than December 31st. For motor vehicles purchased on or after October 1st in any assessment year, said application shall be filed not later than the following September 30th.
6. Assessment Year. This ordinance shall be first applicable to the assessment year commencing October 1, 2001.
7. Effective Date and Manner of Publication. This ordinance shall take effect 15 days after publication of a summary of this ordinance in a newspaper having a general circulation in the Town of Goshen as provided by Connecticut General Statutes Section 7-157(b).

Adopted: November 19, 2001

Published: November 23, 2001

Effective: December 8, 2001