

TOWN OF NEWINGTON

200 Garfield Street Newington, Connecticut 06111

James E. Krupienski CCTC Town Clerk

Office of the Town Clerk

ORDINANCE #2123-08

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF NEWINGTON THAT:

Chapter 388, Taxation, Article V, Municipal Option to Exempt Certain Motor Vehicles (FKA – Ambulance-Type Motor Vehicles Exemption), of the Newington Code of Ordinances is hereby amended as follows:

Chapter 388 Taxation Article V

Municipal Option to Exempt Certain Motor Vehicles

- **A.** Pursuant to Section 12-81c of the Connecticut General Statutes, an exemption from personal property taxation shall apply to:
 - 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 one 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. (**Limited to one vehicle)

B. Definitions:

- 1. Disabled Individual An individual whose licensed physician has attested in writing that the individual requires a specially equipped and/or modified motor vehicle as a result of the individual's medical incapacitation and/or permanent disability. The individual's disability must be permanent; and a physician must state that the specific modifications are necessary.
- 2. Ambulance-Type Vehicle Any motor vehicle equipped or substantially modified in a significant way for the purpose of transporting medically incapacitated individuals, including but not limited to the inclusion of lifts, the equipping with stretchers, beds or other special seating, and significant modification to accommodate medical or emergency equipment, such as oxygen.
- **3.** Motor Vehicle Adapted for Use by, or to transport, a Person with Disabilities The vehicle must be owned by a person with disabilities; or owned by a parent or guardian of such person, and used as the primary means of transportation for such disabled person. To qualify, the vehicle must be modified or equipped for the transportation of or operation by the disabled person.
 - **a.** Vehicle owned and operated by a disabled person: Special equipment shall be, but not limited to, hand controls, lifts, ramps, special seating, braking or acceleration mechanisms for manual operation, physical alterations to accommodate medical equipment, i.e. oxygen tanks, mechanical respirators. Modifications intended to render the vehicle more comfortable, but not necessary to permit it to be operated by its permanently disabled owner, shall not be sufficient to satisfy the requirements.
 - **b.** Vehicles owned by a parent or guardian of a disabled person: The vehicle must be modified to transport the permanently disabled person; whom could not be transported without said modifications. Modifications cannot be made for a matter of comfort, but are necessary for

transport. Modifications may consist of wheel chair lifts, ramps and special seating, but shall not include lowered suspension or running boards.

4. Used exclusively – The vehicle is used exclusively for the purpose of transporting the medically incapacitated or disabled individual and does not mean for transporting medically incapacitated individuals and partly for other purposes.

C. Application:

- 1. The owner of such vehicle described herein shall apply to the Assessor of the Town of Newington on a form prepared by the Assessor for the exemption of one motor vehicle.
- 2. At the time the owner makes application to the Assessor, the owner must provide proof, in the form of documentation, that the motor vehicle has been equipped or adapted for use by or to transport a disabled individual as defined herein.
- **3.** At the time that the owner makes application to the Assessor, the owner shall provide proof of disability of the disabled individual as defined herein. Proof of the individual's disability by a physician must include the individual's disability as permanent and that the specific modifications are necessary. The physician's letter is required at time of initial application, or as deemed required by the assessor.
- **4.** At the time of the initial application, the vehicle will be inspected to confirm the modifications required as noted by the physician.
- 5. Applications for such exemptions shall be filed annually upon the setting of the grand list by January 31 following the assessment date with respect to which such exemption is claimed. Applications received after January 31 will go into effect for the next following grand list. Modifications to the vehicle must have been installed on the assessment date to qualify for the exemption, otherwise the exemption will apply to the next following grand list.
- **6.** Failure to file or failure to file yearly renewal applications constitutes a waiver of the right to such exemption for that assessment period. Information supplied within the application shall not be subject to the freedom of information act and will not be released to the public.

D. Effective Date:

- 1. The effective date for the exemption shall be for motor vehicles on the Grand List of October 1, 2022; and thereafter. All applications that have been received in the past are null and void and all claimants will need to reapply for the October 1, 2023 Grand List.
- 2. The exemption shall expire when the motor vehicle ceases to be used by or for the disabled individual or when the vehicle is sold, transferred or not used as intended for the exemption in this ordinance.

A copy of the adopted ordinance is available in the Town Clerk's Office, 200 Garfield Street, Newington, CT.

Dated at Newington, CT this 4th day of May, 2023

Attest: James E. Krupienski, CCTC

Town Clerk

Introduced: March 28, 2023
Advertised: April 13, 2023
Public Hearing: April 18, 2023
Adoption: April 25, 2023
Advertised: May 4, 2023
Effective: May 19, 2023