

Chapter 173. Taxation

Article V. Ambulance-Type Motor Vehicle Exemption

[Adopted 10-1-1990, effective 10-21-1990]

§ 173-26. Title.

This article shall be known and may be cited as the "Town of Mansfield Ambulance-Type Motor Vehicles Exemption Ordinance."

§ 173-27. Criteria for vehicles.

[Amended 7-14-2003, effective 8-9-2003]

Personal property tax exemption may be given commencing with the October 1, 1990 Grand List for vehicles which meet the following criteria:

- A. Any ambulance-type motor vehicle which is defined as one which has been substantially modified with assistive devices, such as, but not limited to, wheelchair lifts and hand controls to make the vehicle viable transport for a medically incapacitated individual.
- B. 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.
- C. Any motor vehicle owned by a person with disabilities, or owned by a parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person.

§ 173-28. Filing of application.

[Amended 7-14-2003, effective 8-9-2003]

Any person who desires to claim the exemption provided in this article shall file with the Assessor of the Town of Mansfield, before October 1 of any assessment year for which said exemption is claimed, or if the motor vehicle is registered after October 1 of any assessment year, file on or before November 30 of the year in which the supplemental motor vehicle bill would be due, a written application claiming such exemption on a form prepared by the Assessor. Failure to file such an application in said manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for the assessment year.

§ 173-29. Letter from physician or modified driver's license.

[Amended 7-14-2003, effective 8-9-2003]

Any person who desires to claim the exemption provided in this article shall file with the Assessor of the Town of Mansfield, before November 1, 1990, of the first assessment year claimed, and October 1 for all subsequent Grand List years for which said exemption is claimed, or if the motor vehicle was registered after October 1 of any year, file on or before November 30 of the year in which the supplemental motor vehicle bill would be due, a letter from the applicant's physician which attests to the applicant's need for a substantially modified ambulance-type motor vehicle due to that person's medical incapacitation. A new letter attesting to that person's medical incapacitation shall be filed with the Assessor of the Town of Mansfield every three years thereafter. If the medically incapacitated person has completed a course required by the State of Connecticut, and the applicant's motor vehicle driver's license has been modified to reflect the completion of the course, a copy of the driver's license may be substituted for the physician's letter requirement. Failure to file such a letter or copy of the motor vehicle driver's license in said manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for the assessment year.

§ 173-30. Legislative authority.

This article is enacted pursuant to the provisions of Section 12-81c of the Connecticut General Statutes.^[1]

[1] *Editor's Note: Original Section 8, which followed this section and required the Assessor to give a verbal report one year after the effective date of this article, was deleted at time of adoption of Code; see Ch. 1, General Provisions, Art. I.*