



The Town of Windsor Locks

Home of Bradley International Airport

Office of the Assessor

(860) 627-1448

State of Connecticut State Statute

Sec. 12-81c. Municipal option to exempt certain motor vehicles. The legislative body of any municipality may, by ordinance, exempt from personal property taxation (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 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**, provided the legislative body of the municipality adopts a definition of such vehicle.

Town of Windsor Locks Local Ordinance

ARTICLE VII

Exemption for Ambulance-Type Vehicles

Adopted 4-22-2003

§ 320-16. Statutory authority. The exemption(s) authorized by C.G.S. § 12-81c, as amended, is hereby adopted as follows.

§ 320-17. Exemption granted. There is hereby created, pursuant to C.G.S. § 12-81c, an exemption from personal property taxation, after inspection and approval by the Assessor's office, of any privately owned **vehicle equipped with special hand controls or other adaptation for physically disabled drivers or passengers**, and **vans equipped with wheelchair lifts or hoists**, exclusively for the purpose of transporting physically disabled persons or passengers.

§ 320-18. Limitations. This exemption shall not apply to any vehicle used to transport such persons for payment.

§ 320-19. Application for exemption. Any person who wishes to claim said exemptions may file a written application with the Assessor's office.

§ 320-20. Authorization. The Assessor is given the authority to promulgate such regulations and forms as necessary to implement this exemption.

§ 320-21. Filing of application; contents.

In order to qualify for such exemption as provided in § 320-17 of this article, the owner of any **ambulance-type motor vehicle** shall be required to make **application** on forms to be furnished by the Board of Assessors. The application must be filed **not later than the assessment date** with respect to the exemption claimed. Each application shall include a copy of the vehicle's validated registration, together with any other documentation as may be required by the Board of Assessors.

§ 320-22. Applicability. This article shall apply to the Grand List of the Town of Windsor Locks of October 1, 2003, and subsequent years.

*Assessment date is October 1st