

TOWN OF MANCHESTER

Assessor's Office

41 Center Street, PO Box 191

Manchester, CT 06045-0191

Phone: (860) 647-3016, Fax (860) 647-3099

APPLICATION FOR EXEMPTION FOR SPECIALLY ADAPTED VEHICLES

Application must be filed by October 1.

For ambulance-type vehicles used exclusively to transport medically incapacitated individuals for no fee

OR

For any vehicle owned by a disabled person or their guardian, which has been specially adapted to accommodate a person with disabilities.

See page 2 for specific legislation.

Exemption expires when vehicle is sold. New application and inspection required for replacement vehicles.

Owner's Name: _____

Address: _____

Vehicle Information:

Plate	Make	Model	Year
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Vehicle Identification Number

Description of Vehicle
Modifications: _____

For Assessor's use only:

_____ Approved Disapproved
Date of Inspection Inspector

Comments: _____

Grand lists affected: _____

State authorizing legislation:

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

Manchester Town Ordinance:

§ 285-5. Exemption for handicapped vehicles. There is hereby created pursuant to General Statutes, § 12-81c, an exemption from personal property taxation for any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, or for a specially rigged, privately owned vehicle operated by a handicapped individual. Excluded from this section are any vehicles used to transport individuals for payment. Individuals requesting such exemption must show proof to the Town Assessor that the vehicle was modified for use by a handicapped individual or for the transport of a handicapped individual. In addition, the Town Assessor may require medical documentation verifying that the modifications to the vehicle are directly related to the medical incapacity of the individual. Exemptions shall expire when the vehicle is sold.