

TOWN OF LISBON

MOTOR VEHICLE TAX EXEMPTION FOR ONE SPECIALLY EQUIPPED VEHICLE FOR DISABLED PERSON

FILE BY DECEMBER 31ST

Application for Exemption in accordance with Connecticut General Statutes 12-81c (3) and the Town of Lisbon Ordinance approved by Town vote May 1, 2023, for exemption of certain motor vehicles.

Please be advised that if you register a newly acquired vehicle during the assessment year, you will need to file a new application for such vehicle by December 31st. Please download the application at www.lisbonct.com or contact the Assessor's Office at 860-376-5115 to request an application.

APPLICANT (Motor Vehicle Owner)

Name _____

Address _____

Phone _____ Email _____

Disabled Individual _____

MOTOR VEHICLE

Make _____ Year _____

Model _____ VIN _____

Registration _____

Invoice or other supporting documentation with description and cost of modifications made to the vehicle attached: _____

Letter from physician attesting to medical disability attached: _____

Applicant's Signature _____ Date _____

FOR ASSESSORS USE:

Approved _____ Grand List Year _____ Denied _____ Reason _____

Signature _____ Date _____

TAX-EXEMPT HANDICAP MOTOR VEHICLE ORDINANCE

SECTION 1: PURPOSE.

Pursuant to Section 12-81c (3) of the Connecticut General Statutes, the Town of Lisbon will exempt from personal property taxation one motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, in accordance with the terms set forth herein.

SECTION 2: DEFINITIONS.

As used in this article, the following terms shall have the meanings indicated:

(a). **MOTOR VEHICLE** – A vehicle which is modified, equipped and/or fitted with special equipment to accommodate a disabled individual who requires the modifications to use or operate the motor vehicle for transportation purposes, or is incapable of operation of a motor vehicle on his or her own and requires the modifications in order to be transported by others. By way of example, special equipment shall be, but is 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.

(b). **DISABLED INDIVIDUAL** – An individual whose licensed physician has attested in writing that the individual requires a specially equipped and/or modified motor vehicle as hereinbefore defined as a result of the individual's medical incapacitation and/or disability.

(c). **RESIDENT** – An individual who owns an eligible motor vehicle as hereinbefore defined and has been a resident of the Town of Lisbon for at least six months and one day immediately prior to the assessment date for which the application is to be filed.

SECTION 3: ELIGIBILITY.

Any individual who is a resident of the Town of Lisbon with disabilities who owns a motor vehicle as described herein or is a resident of the Town of Lisbon and the parent or guardian of a person with disabilities and owns a motor vehicle described herein shall be eligible for exemption of the personal property taxes for one said motor vehicle per household.

SECTION 4: APPLICATION.

(a). The owner of such a motor vehicle described herein may apply to the Assessor of the Town of Lisbon on a form prepared by the Assessor for personal property tax exemption for one motor vehicle.

(b). 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 a disabled individual as hereinbefore defined.

(c). At the time that the owner makes application to the Assessor, the owner shall provide proof of disability of the individual as hereinbefore defined by way of a licensed physician attesting in writing to the individual's need for a specially equipped and/or modified motor vehicle as here in before defined. Proof of the individual's disability through a physician's written attestation, shall be valid for a period of three years after which a new physician's written attestation must be submitted.

(d). Applications for such exemptions shall be filed annually between October 1 up through and including December 31 following the assessment date with respect to which such exemption is claimed, except that applications for motor vehicles on the Grand List of October 1, 2022, shall be filed by June 15, 2023.

(e). The failure to timely file an application for exemption shall render the motor vehicle ineligible for the exemption for that grand list year.

SECTION 5: EXCEPTION.

The exemption shall not apply to equipped motor vehicles operated for profit.

SECTION 6: EXPIRATION.

The exemption shall expire when the equipped motor vehicle ceases to be used by the disabled owner or parent or guardian of a person with disabilities. Also, the exemption is not transferrable and shall expire on the date the motor vehicle is sold or transferred.

SECTION 7: EFFECTIVE DATE.

This Ordinance is to take effect upon passage and publication.