

9. whether the medical incapacitation or disability of the individual or individuals is temporary or permanent;
10. a statement from a licensed physician that the medical incapacitation or disability of the individual or individuals is temporary or permanent.

The Assessor may inspect the vehicle to confirm that the modifications were made. The exemption will be renewed automatically each year so long as the vehicle remains registered with the Connecticut Department of Motor Vehicles and is primarily garaged in the Town of Scotland.

Any person aggrieved by the decision of the Assessor may appeal to the Board of

Assessment Appeals in accordance with the provisions of Sections 12-111 and 12-112 of the Connecticut General Statutes.

Documents included in the Application for tax relief or tax deferral which are exempt from public disclosure pursuant to Sections 1-201b and 1-271 of the Connecticut General Statutes shall not be disclosed unless otherwise required by law.

#### Forfeiture and Limitations

This ordinance is inapplicable to motor vehicles which are used to transport any such medically incapacitated or disabled individual for profit. Any Applicant who is found to be ineligible after filing what is later determined to be a false affidavit or presenting materially false information on the Application will be liable to reimburse the Town for all benefits received, plus interest and penalties; and the amounts to be reimbursed will be treated as unpaid taxes that would have been due as if no Application had been filed, and will be subject to interest and penalties as proscribed by law;

#### Validity

If any section, paragraph, subdivision, clause or provision of this ordinance shall be adjudged invalid, such adjudication shall apply only to the section, paragraph, subdivision, clause, or provision so adjudged, and the remainder of this ordinance shall be deemed valid and effective.

#### Effective Date

This Ordinance shall be effective upon adoption by the Town Meeting and after publication of notice as provided by law, and applicable with the Grand List of October 1, 2021

Adopted:

Published:

Effective:

**Town of Scotland**  
**Ordinance Regarding Certain Ambulance-Like Vehicles**

WHEREAS Connecticut General Statutes allow towns to exempt from personal property taxation the following vehicles:

1. any ambulance-type motor vehicle, which is used exclusively for the purpose of transporting any medically incapacitated or disabled individual;
2. any motor vehicle owned by a non-profit ambulance company;
3. any motor vehicle owned by a person with disabilities, which is specially equipped for purposes of adapting its use to the disability of such person;
4. any motor vehicle owned by the parent or guardian of a disabled individual, which has been specially equipped for purposes of adapting its use to the disability of such person.

And WHEREAS people who use such vehicles reside in the Town of Scotland

NOW, THEREFORE, BE IT ORDAINED by the electors of a duly warned Town Meeting, that such property tax exemption be extended to qualified persons who pay taxes to the Town and own an Ambulance-Type Motor Vehicle, and subject to the following Definitions, Procedures, and Limitations

Definitions:

1. AMBULANCE-TYPE MOTOR VEHICLE: any motor vehicle specially designed and equipped for the purpose of transporting medically incapacitated individuals.
2. ASSESSOR: the assessor for the Town of Scotland.
3. SPECIALLY-EQUIPPED MOTOR VEHICLE: any motor vehicle modified from the stock specifications for the purpose of adapting the vehicle for use by or for a medically incapacitated or handicapped individual including, but not limited to, lifts, ingress-egress ramps, braking and accelerating mechanisms for manual operation, or other such devices designed to provide physically disabled persons to use or operate motor vehicles , or motor vehicles that are equipped with stretchers, beds or other special seating.

Application Procedures

Owners of Ambulance-Type Motor Vehicles or Specially Equipped Motor Vehicles used solely for the purpose of transporting medically incapacitated or handicapped individuals, and for no other purpose may apply to the Assessor for an exemption from property taxes for such vehicles. The Assessor shall establish the form and content of Applications.

Applications for such exemption shall be filed with the Assessor no later than November 1<sup>st</sup> following the assessment date with respect to which such exemption is claimed, or for vehicles purchased on or after October 2<sup>nd</sup> and on or before July 31<sup>st</sup> of the assessment year for which such exemption is required, not later than thirty days after such purchase. Any owner applying for a motor vehicle exemption pursuant to this Ordinance shall submit an application for exemption which shall state or include the following:

1. name of vehicle owner;
2. address of vehicle owner;
3. make, model and year of manufacture of vehicle;
4. Vehicle Identification Number;
5. registration number of the vehicle;
6. special modifications to or equipment of the vehicle;
7. invoice for modifications made to the vehicle
8. identity of the medically incapacitated or disabled individual or individuals;