



TOWN OF STERLING

TAX EXEMPTION FOR CERTAIN MOTOR VEHICLES SPECIALLY ADAPTED FOR PERSONS WITH DISABILITIES

Pursuant to the authority conferred by CGS §12-81c(3), the following type of vehicle shall be exempt from local taxation: any motor vehicle owned by a person with disabilities, or owned by the spouse, parent, child or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person.

For the purpose of this ordinance, a “motor vehicle...equipped for the purpose of adapting its use to a disability” is defined as a vehicle modified from stock specifications by the addition of hydraulic lifts, specialized steering or braking apparatus, or similar alterations, solely for the purpose of equipping said vehicle to adapt its use to the disability of the owner, the owner’s spouse, parent, child or ward.

Any person wishing to claim an exemption pursuant to this ordinance shall make application to the town’s assessor on a form prescribed by the assessor. If the vehicle is owned by a person with disabilities, that person shall already be receiving the Totally Disabled Tax Exemption under CGS §12-81(55) or shall make a successful application for the exemption concurrent with the application for the exemption under §12-81c(3).

To be eligible:

- the vehicle must be registered with the CT Department of Motor Vehicles and must most frequently leave from and return to a property located in the Town of Sterling, Connecticut;
- the vehicle cannot be used to transport any individual for payment;
- the vehicle must be inspected by the assessor before the exemption is granted. The assessor may inspect the vehicle at least once every Grand List year but is not required to;

- the modifications must have cost at least \$1,000.

Proof of the vehicle's eligibility for the exemption may include, but is not limited to: 1) a dated copy of the invoice showing modifications made to the vehicle, 2) a valid special license plate for the disabled issued by the Connecticut Department of Motor Vehicles and 3) a letter from a physician or a licensed health care professional dated within the two years prior to the application date, which attests to the applicant's need for a specially manufactured or modified motor vehicle due to that person's medical condition.

The exemption will be available for only one vehicle owned by or used to transport a disabled person. It will be available for only one vehicle owned by a guardian of two or more disabled persons, whether or not they are living in the same household.

The exemption will be removed when the vehicle becomes unregistered; the assessor is notified that the vehicle has been sold, junked, declared a total loss by the insurance company or is registered out of state; or the assessor determines that the disabled person is no longer being transported in the vehicle.

Applications for the exemption must be received in the assessor's office by the January 31st immediately following the October 1 Grand List, the same due date as for the exemption under §12-81(55). The exemption will be available starting with the October 1, 2014 Grand List. Initial applications must be received by January 31, 2015.