

Legal Notice

- At the Regular and Annual Town Meeting held on November 17, 2008, the following action was taken.  
To act upon an Ordinance, for Tax Exemption for Vehicles Equipped for Transporting Disabled Persons.

Sec. 10-8

**TAX EXEMPTION FOR  
VEHICLES EQUIPPED FOR TRANSPORTING DISABLED PERSONS**

**BE IT RESOLVED** by the Town of Woodbury that exemption of personal property taxes on vehicles equipped for transporting disabled persons may be allowed, in whole or in part, pursuant to the authority of Connecticut General Statutes § 12-81c(3).

**1. Definitions**

(a) "Person with disabilities" means an individual who has a physical impairment or impairments which substantially limit major life activities including seeing, hearing, speaking, walking, breathing, performing manual tasks, learning, caring for oneself and working.

(b) The phrase "any motor vehicle owned by a person with disabilities or owned by the parent of guardian of such person" means any vehicle equipped for purposes of adapting its use to the disability of such person, including special hand, foot, or hand and foot controls, wheelchair lifts or other adaptation required to assist such disabled person.

**2. Applications**

(a) Any two motor vehicles which are owned and/or used by a person with disabilities, which motor vehicle is equipped for purposes of adapting its use to the disability of that person, is eligible for exemption from the personal property tax of the Town of Woodbury, provided that an application is filed with the Woodbury Assessor not later than November 1 following the assessment date with respect to which such exemption is claimed. For vehicles purchased on or after October 2 and on or before July 31 of the assessment year for which such exemption is requested, application shall be made to the Assessor not later than 30 days after the date of said purchase. Applications shall be filed in such manner and including such information as requested by the Assessor.

(b) The exemption will continue for each Grand List year said vehicle is owned.

(c) Application for the 2008 exemption relative to the assessment year commencing October 1, 2008 shall be made not later than 30 days following the effective date of this ordinance, or for vehicles purchased after such effective date, not later than thirty days after such purchase.

**3. Medical Documentation/Expiration of Exemption**

(a) The Assessor shall require medical documentation verifying that the modifications to the vehicle are directly related to the medical incapacity or physical disability of the individual seeking such exemption.

(b) Any such exemption shall expire when the applicable vehicle is sold

This ordinance becomes effective December 22, 2008