

#### **4-5 Tax exemption for Handicapped Equipped Vehicles**

As provided by section 12-81c of the Connecticut General Statutes, the Town of Stafford exempts from personal property taxation: 1. any ambulance type motor vehicle, i.e., any van-type motor vehicle, that has been significantly modified, and which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for payment, and 2. any motor vehicle owned by a person with disabilities, or owned by a parent or guardian of such person, which is adapted to allow operation of the vehicle that otherwise the owner would not be physically capable of operating. Application for such exemption must be made annually and such vehicle may be subject to physical inspection by the Assessor.

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