

**TOWN OF BERLIN – ASSESSOR’S OFFICE
SPECIALLY EQUIPPED OR MODIFIED MOTOR VEHICLES FOR HANDICAPPED OR
MEDICALLY INCAPACITATED PERSONS**

FIRST-TIME APPLICANTS

The Assessor’s Office would like to remind taxpayers of the local ordinance which allows a tax exemption of a motor vehicle that is specially equipped or modified for handicapped or medically incapacitated persons for the exclusive purpose of transporting such persons. (CGS §12-81c) For purposes of this ordinance, vehicles owned by private nursing homes or similar health organizations are not exempt on the grounds that said organizations are paid for said services.

A vehicle is deemed to have been specially equipped or modified for transporting handicapped or medically incapacitated persons if the vehicle is registered in the name of a person with a State of Connecticut handicapped parking permit and alterations to the vehicle include one or more of the following: special hand controls, lifts, ramps, special seating or stretchers, significant modifications to accommodate medical equipment such as oxygen or mechanical respirators, and other similar significant alterations.

A vehicle is deemed to be used exclusively for transporting handicapped or medically incapacitated persons when use of the vehicle is for no other purpose except for transporting handicapped or medically incapacitated persons.

Persons desiring said exemption shall make application to the Town Assessor for determination whether an exemption is allowed. Filing period is from October 1 to October 31.

Call the Assessor’s Office with any questions at 860 – 828 – 7039.