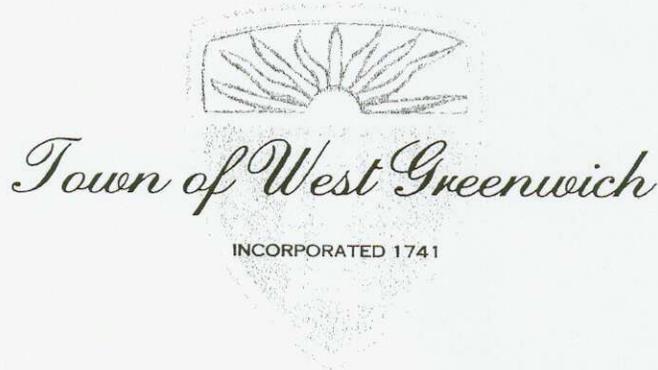


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**THE TOWN OF WEST GREENWICH
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS**

**AN ORDINANCE RELATING TO TAX EXEMPTIONS ON VEHICLES
ADAPTED FOR PERSONS WHO ARE DISABLED.**

ADOPTED: OCTOBER 15, 2003

IT IS ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WEST
GREENWICH, RHODE ISLAND AS FOLLOWS:

Section 1. Taxation

Tax exemption on vehicles adapted for persons who are disabled:

- (1) The Town hereby exempts from taxation up to fifty percent (50%) of the value of any motor vehicle that is necessary to transport a family member with a disability where special adaptations have been made to the vehicle to meet the specific needs of the person with a disability. Such motor vehicles shall be classified as a "specially adapted motor vehicle." This exemption shall apply to not more than one motor vehicle per household owned and registered for personal, noncommercial use.
- (2) For the purpose of this ordinance the term "special adaptation" includes, but is not limited to, wheelchair lifts; wheelchair carriers; wheelchair ramps; wheelchair securements; hand controls; steering devices; extensions, relocations, and crossovers of operator controls; power-assisted controls; raised tops or dropped floors; raised entry doors, or alternative signaling devices to auditory signals.
- (3) For the purpose of this ordinance the term "specially adapted motor vehicle" means that the cost of the special adaptations meets or exceeds seven percent (7%) of the value of the motor vehicle.
- (4) The tax assessor shall require evidence of the special adaptations to any motor vehicles for which this exemption applies.

Section 2. This ordinance shall take effect upon passage.