

2011 -- H 6275

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LC02896
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

A N A C T

RELATING TO TAXATION

Introduced By: Representatives McNamara, Flaherty, Bennett, Naughton, and Trillo

Date Introduced: June 16, 2011

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-13 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-13. Persons over the age of 65 years -- Exemption. --** (a) Bristol. - The town of
4 Bristol may exempt from taxation the real estate situated in the town owned and occupied by any
5 resident over the age of sixty-five (65) years, as of the preceding December 31st; or, over the age
6 of seventy (70) years, as of the preceding December 31st; or, over the age of seventy-five (75)
7 years, as of the preceding December 31st, and which exemption is in addition to any and all other
8 exemptions from taxation to which the resident may otherwise be entitled. The exemption shall
9 be applied uniformly and without regard to ability to pay. Only one exemption shall be granted to
10 cotenants, joint tenants, and tenants by the entirety, even though all the cotenants, joint tenants
11 and tenants by the entirety are sixty-five (65) years of age or over as of the preceding December
12 31st. The exemption applies to a life tenant who has the obligation for payment of the tax on real
13 estate. The town council of the town of Bristol shall, by ordinance, establish the value of this
14 exemption.

15 (b) Central Falls. - The city of Central Falls may, by ordinance, exempt from taxation,
16 real or personal property located within the city of any person sixty-five (65) years or over, which
17 exemption shall be in an amount not exceeding seven thousand five hundred dollars (\$7,500) of
18 valuation and which exemption is in addition to any and all other exemptions from taxation and
19 tax credits to which the person may be entitled by this chapter or any other provision of law.

1 (c) Cranston.

2 (1) The city council of the city of Cranston may, by ordinance, exempt from valuation
3 for taxation the real property situated in the city and owned and occupied by any person over the
4 age of sixty-five (65) years which exemption is in an amount not exceeding nine thousand dollars
5 (\$9,000) and which exemption is in addition to any and all other exemptions from taxation to
6 which the person may be otherwise entitled. The exemption shall be applied uniformly and
7 without regard to ability to pay.

8 (2) The city council of the city of Cranston may, by ordinance, exempt from valuation
9 for taxation the property subject to the excise tax situated in the city and owned by any person
10 over the age of sixty-five (65) years, not owning real property, which exemption is in an amount
11 not exceeding three thousand dollars (\$3,000) and which exemption is in addition to any and all
12 other exemptions from taxation to which the person may be otherwise entitled. The exemption
13 shall be applied uniformly and without regard to ability to pay.

14 (d) East Greenwich. - The town council of the town of East Greenwich may, by
15 ordinance, and upon any terms and conditions that it deems reasonable, exempt from taxation the
16 real estate situated in the town of East Greenwich owned and occupied by any resident of the age
17 of sixty-five (65) to seventy (70) years, as of the preceding December 31st up to an amount of
18 twenty-six thousand dollars (\$26,000); or, of the age of seventy (70) to seventy-five (75) years, as
19 of the preceding December 31st up to an amount of thirty-four thousand dollars (\$34,000); or, of
20 the age of seventy-five (75) to eighty (80) years, as of the preceding December 31st up to an
21 amount of forty-two thousand dollars (\$42,000); or, of the age of eighty (80) to eighty-five (85)
22 years, as of the preceding December 31st up to an amount of fifty thousand dollars (\$50,000); or,
23 of the age of eighty-five (85) years or more, as of the preceding December 31st up to an amount
24 of fifty-eight thousand dollars (\$58,000), and which exemption is in addition to any and all other
25 exemptions from taxation to which the resident may otherwise be entitled. The exemption shall
26 be applied uniformly and without regard to ability to pay. Only one exemption shall be granted to
27 cotenants, joint tenants, and tenants by the entirety, even though all the cotenants, joint tenants,
28 and tenants by the entirety are eligible for an exemption pursuant to this subsection. The
29 exemption applies to a life tenant who has the obligation for payment of the tax on real estate.

30 (e) Lincoln. - The town council of the town of Lincoln may, by ordinance, exempt from
31 taxation the real property, situated in said town, owned and occupied for a period of five (5) years
32 by any person over the age of sixty-five (65) years, which exemption shall be in an amount not
33 exceeding twenty-four thousand four hundred and forty dollars (\$24,440) of valuation, and which
34 exemption shall be in addition to any and all other exemptions from taxation to which said person

1 may be otherwise entitled. Said exemption shall be applied uniformly and without regard to
2 ability to pay.

3 (f) North Providence. - The town council of the town of North Providence may, by
4 ordinance, exempt from valuation for taxation the real property located within the town of any
5 person sixty-five (65) years or over, which exemption is in amount not exceeding ten thousand
6 dollars (\$10,000) of valuation and which exemption shall be in addition to any and all other
7 exemptions from taxation and tax credits to which the person may be entitled by this chapter or
8 any other provision of law.

9 (g) Tiverton. - The town council of the town of Tiverton may, by ordinance, exempt
10 from taxation the real property situated in the town owned and occupied by any person over the
11 age of sixty-five (65) years, and which exemption is in an amount not exceeding ten thousand
12 dollars (\$10,000) of valuation, and which exemption is in addition to any and all other
13 exemptions from taxation to which the person may be otherwise entitled. The exemption shall be
14 applied uniformly and without regard to ability to pay. Only one exemption shall be granted to
15 cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants, joint tenants,
16 and tenants by the entirety are sixty-five (65) years of age or over. The exemption applies to a life
17 tenant who has the obligation for the payment of the tax on real property.

18 (h) Warren. - The town council of the town of Warren may, by ordinance, exempt from
19 taxation the real property situated in the town owned and occupied by any person over the age of
20 sixty-five (65) years, and which exemption is in amount not exceeding twenty-eight thousand
21 nine hundred dollars (\$28,900) of valuation and which exemption is in addition to any and all
22 other exemptions from taxation to which the person may be otherwise entitled. The exemption
23 shall be applied uniformly and without regard to ability to pay. Only one exemption shall be
24 granted to cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants,
25 joint tenants, and tenants by the entirety are sixty-five (65) years of age or over. The exemption
26 applies to a life tenant who has the obligation for the payment of the tax on the real property.

27 (i) Warwick. - The finance director of the city of Warwick may ~~provide to~~ . by
28 ordinance, exempt from taxation owner occupied residential real property or personal property
29 located within the city of any person sixty-five (65) years or over, which exemption is in an
30 amount not exceeding ~~ten thousand dollars (\$10,000)~~ twelve thousand dollars (\$12,000) of
31 valuation and which exemption is in addition to any and all other exemptions from taxation and
32 tax credits to which the person may be entitled by this chapter or any other provision of law.

33 (j) Westerly. - The town council of the town of Westerly may, by ordinance, exempt
34 from taxation a real property situated in the town owned and occupied for a period of five (5)

1 years next prior to filing of an application for a tax exemption, by any person over the age of
2 sixty-five (65) years, and which exemption is in an amount and pursuant to any income
3 limitations that the council may prescribe in the ordinance from time to time, and which
4 exemption is in addition to any and all other exemptions from taxation to which the person may
5 be otherwise entitled. The exemption shall be applied uniformly and without regard to ability to
6 pay. Only one exemption shall be granted to cotenants, joint tenants, and tenants by the entirety,
7 even though all of the cotenants, joint tenants, and tenants by the entirety are sixty-five (65) years
8 of age or over. The exemption applies to a life tenant who has the obligation for the payment of
9 the tax on real property.

10 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION

- 1 This act would increase the exemption for Warwick residents on owner occupied real
- 2 property from ten thousand dollars (\$10,000) to twelve thousand dollars (\$12,000).
- 3 This act would take effect upon passage.

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