

2018 -- S 2788

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION--TOWN OF
CHARLESTOWN

Introduced By: Senators Algiere, and Morgan

Date Introduced: April 05, 2018

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-3-4, 44-3-5, 44-3-12, 44-3-13, 44-3-15 and 44-3-16 of the
2 General Laws in Chapter 44-3 entitled "Property Subject to Taxation" are hereby amended to read
3 as follows:

4 **44-3-4. Veterans' exemptions.**

5 (a) (1) The property of each person who served in the military or naval service of the
6 United States in the war of the rebellion, the Spanish-American war, the insurrection in the
7 Philippines, the China-relief expedition, or World War I, and the property of each person who
8 served in the military or naval service of the United States in World War II at any time during the
9 period beginning December 7, 1941, and ending on December 31, 1946, and the property of each
10 person who served in the military or naval services of the United States in the Korean conflict at
11 any time during the period beginning June 27, 1950, and ending January 31, 1955, or in the
12 Vietnam conflict at any time during the period beginning February 28, 1961, and ending May 7,
13 1975, or who actually served in the Grenada or Lebanon conflicts of 1983-1984, or the Persian
14 Gulf conflict, the Haitian conflict, the Somalian conflict, and the Bosnian conflict, at any time
15 during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
16 undeclared war for which a campaign ribbon or expeditionary medal was earned, and who was
17 honorably discharged from the service, or who was discharged under conditions other than
18 dishonorable, or who, if not discharged, served honorably, or the property of the unmarried

1 widow or widower of that person, is exempted from taxation to the amount of one thousand
2 dollars (\$1,000), except in:

3 (i) Burrillville, where the exemption is four thousand dollars (\$4,000);

4 (ii) Cumberland, where the town council may, by ordinance, provide for an exemption of
5 a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);

6 (iii) Cranston, where the exemption shall not exceed three thousand dollars (\$3,000);

7 (iv) Jamestown, where the town council may, by ordinance, provide for an exemption for
8 veterans, and a tax credit for one hundred percent (100%) service-related disabled veterans at the
9 discretion of the council;

10 (v) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000); and
11 where the town council may also provide for a real estate tax exemption not exceeding ten
12 thousand dollars (\$10,000) for those honorably discharged active duty veterans who served in
13 Operation Desert Storm;

14 (vi) Newport, where the exemption is four thousand dollars (\$4,000);

15 (vii) New Shoreham, where the town council may, by ordinance, provide for an
16 exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

17 (viii) North Kingstown, where the exemption is ten thousand dollars (\$10,000);

18 (ix) North Providence, where the town council may, by ordinance, provide for an
19 exemption of a maximum of five thousand dollars (\$5,000);

20 (x) [As amended by P.L. 2015, ch. 168, § 1]. Smithfield, where the exemption is ten
21 thousand dollars (\$10,000);

22 (x) [As amended by P.L. 2015, ch. 179, § 1]. Smithfield, where the exemption is four
23 thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by
24 ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);

25 (xi) Warren, where the exemption shall not exceed five thousand five hundred dollars
26 (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real
27 property;

28 (xii) Westerly, where the town council may, by ordinance, provide an exemption of the
29 total value of the veterans' real and personal property to a maximum of forty thousand five
30 hundred dollars (\$40,500);

31 (xiii) Barrington, where the town council may, by ordinance, provide for an exemption of
32 six thousand dollars (\$6,000) for real property;

33 (xiv) Exeter, where the exemption is five thousand dollars (\$5,000);

34 (xv) Gloucester, where the exemption shall not exceed thirty thousand dollars (\$30,000);

1 (xvi) West Warwick, where the city council may, by ordinance, provide for an exemption
2 of up to ten thousand dollars (\$10,000);

3 (xvii) Warwick, where the city council may, by ordinance, provide for an exemption of a
4 maximum of four thousand dollars (\$4,000);

5 (xviii) [As added by P.L 2016, ch. 238, § 1]. Charlestown, where the town council may,
6 by ordinance, provide for an additional exemption ~~of a maximum of one hundred fifty dollars~~
7 ~~(\$150)~~ to any veteran of the United States armed services, regardless of their qualified service
8 dates, who was honorably discharged, or to the unmarried widow or widower of that person who
9 is not currently receiving this statutory exemption;

10 (xix) [As added by P.L 2016, ch. 268, § 1]. Charlestown, where the town council may, by
11 ordinance, provide for an additional tax credit ~~of one hundred fifty dollars (\$150)~~ to any veteran
12 of the United States armed services, regardless of their qualified service dates, who was
13 honorably discharged, or to the unmarried widow or widower of that person who is not currently
14 receiving this statutory exemption; and

15 (xx) Narragansett, where the town council may, by ordinance, provide for an exemption
16 of a maximum of twenty thousand dollars (\$20,000) from the assessed value of real property, or
17 twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle.

18 (2) The exemption is applied to the property in the municipality where the person resides,
19 and if there is not sufficient property to exhaust the exemption, the person may claim the balance
20 in any other city or town where the person may own property; provided, that the exemption is not
21 allowed in favor of any person who is not a legal resident of the state, or unless the person
22 entitled to the exemption has presented to the assessors, on or before the last day on which sworn
23 statements may be filed with the assessors for the year for which exemption is claimed, evidence
24 that he or she is entitled, which evidence shall stand so long as his or her legal residence remains
25 unchanged; provided, however, that in the town of South Kingstown, the person entitled to the
26 exemption shall present to the assessors, at least five (5) days prior to the certification of the tax
27 roll, evidence that he or she is entitled to the exemption; and, provided, further, that the
28 exemption provided for in this subdivision to the extent that it applies in any city or town, shall be
29 applied in full to the total value of the person's real and tangible personal property located in the
30 city or town; and, provided, that there is an additional exemption from taxation in the amount of
31 one thousand dollars (\$1,000), except in:

32 (i) Central Falls, where the city council may, by ordinance, provide for an exemption of a
33 maximum of seven thousand five hundred dollars (\$7,500);

34 (ii) Cranston, where the exemption shall not exceed three thousand dollars (\$3,000);

1 (iii) Cumberland, where the town council may, by ordinance, provide for an exemption of
2 a maximum of twenty-two thousand five hundred dollars (\$22,500);

3 (iv) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000);

4 (v) Newport, where the exemption is four thousand dollars (\$4,000);

5 (vi) New Shoreham, where the town council may, by ordinance, provide for an
6 exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

7 (vii) North Providence, where the town council may, by ordinance, provide for an
8 exemption of a maximum of five thousand dollars (\$5,000);

9 (viii) Smithfield, where the exemption is four thousand dollars (\$4,000);

10 (ix) Warren, where the exemption shall not exceed eleven thousand dollars (\$11,000);

11 ~~and~~

12 (x) Barrington, where the town council may, by ordinance, provide for an exemption of
13 six thousand dollars (\$6,000) for real property; of the property of every honorably discharged
14 veteran of World War I or World War II, Korean or Vietnam, Grenada or Lebanon conflicts, the
15 Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict at any
16 time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
17 undeclared war for which a campaign ribbon or expeditionary medal was earned, who is
18 determined by the Veterans Administration of the United States of America to be totally disabled
19 through service connected disability and who presents to the assessors a certificate from the
20 veterans administration that the person is totally disabled, which certificate remains effectual so
21 long as the total disability continues; and

22 (xi) Charlestown, where the town council may, by ordinance, create a tax dollar credit
23 reduction to replace the tax assessment exemption, as so stated in all sections herein.

24 (3) Provided, that:

25 (i) Burrillville may exempt real property of the totally disabled persons in the amount of
26 six thousand dollars (\$6,000);

27 (ii) Cumberland town council may, by ordinance, provide for an exemption of a
28 maximum of twenty-two thousand five hundred dollars (\$22,500);

29 (iii) Little Compton may, by ordinance, exempt real property of each of the totally
30 disabled persons in the amount of six thousand dollars (\$6,000);

31 (iv) Middletown may exempt the real property of each of the totally disabled persons in
32 the amount of five thousand dollars (\$5,000);

33 (v) New Shoreham town council may, by ordinance, provide for an exemption of a
34 maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

1 (vi) North Providence town council may, by ordinance, provide for an exemption of a
2 maximum of five thousand dollars (\$5,000);

3 (vii) Tiverton town council may, by ordinance, exempt real property of each of the totally
4 disabled persons in the amount of five thousand dollars (\$5,000), subject to voters' approval at the
5 financial town meeting;

6 (viii) West Warwick town council may exempt the real property of each of the totally
7 disabled persons in an amount of two hundred dollars (\$200); and

8 (ix) Westerly town council may, by ordinance, provide for an exemption on the total
9 value of real and personal property to a maximum of forty-six thousand five hundred dollars
10 (\$46,500).

11 (4) There is an additional exemption from taxation in the town of:

12 Warren, where its town council may, by ordinance, provide for an exemption not
13 exceeding eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably
14 discharged veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts,
15 the Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at
16 any time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict
17 or undeclared war for which a campaign ribbon or expeditionary medal was earned, who is
18 determined by the Veterans' Administration of the United States of America to be partially
19 disabled through a service connected disability and who presents to the assessors a certificate that
20 he is partially disabled, which certificate remains effectual so long as the partial disability
21 continues. Provided, however, that the Barrington town council may exempt real property of each
22 of the above named persons in the amount of three thousand dollars (\$3,000); Warwick city
23 council may, by ordinance, exempt real property of each of the above-named persons and to any
24 person who served in any capacity in the military or naval service during the period of time of the
25 Persian Gulf conflict, whether or not the person served in the geographical location of the
26 conflict, in the amount of four thousand dollars (\$4,000).

27 (5) Lincoln. There is an additional exemption from taxation in the town of Lincoln for the
28 property of each person who actually served in the military or naval service of the United States
29 in the Persian Gulf conflict and who was honorably discharged from the service, or who was
30 discharged under conditions other than dishonorable, or who, if not discharged, served honorably,
31 or of the unmarried widow or widower of that person. The exemption shall be determined by the
32 town council in an amount not to exceed ten thousand dollars (\$10,000).

33 (b) In addition to the exemption provided in subsection (a) of this section, there is a ten-
34 thousand dollar (\$10,000) exemption from local taxation on real property for any veteran and the

1 unmarried widow or widower of a deceased veteran of the military or naval service of the United
2 States who is determined, under applicable federal law by the Veterans Administration of the
3 United States, to be totally disabled through service-connected disability and who, by reason of
4 the disability, has received assistance in acquiring "specially adopted housing" under laws
5 administered by the veterans' administration; provided, that the real estate is occupied as his or
6 her domicile by the person; and, provided, that if the property is designed for occupancy by more
7 than one family, then only that value of so much of the house as is occupied by the person as his
8 or her domicile is exempted; and, provided, that satisfactory evidence of receipt of the assistance
9 is furnished to the assessors except in:

10 (1) Cranston, where the exemption shall not exceed thirty thousand dollars (\$30,000);

11 (2) Cumberland, where the town council may provide for an exemption not to exceed
12 seven thousand five hundred dollars (\$7,500);

13 (3) Newport, where the exemption is ten thousand dollars (\$10,000) or ten percent (10%)
14 of assessed valuation, whichever is greater;

15 (4) New Shoreham, where the town council may, by ordinance, provide for an exemption
16 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

17 (5) North Providence, where the town council may, by ordinance, provide for an
18 exemption not to exceed twelve thousand five hundred dollars (\$12,500);

19 (6) Westerly, where the town council may, by ordinance, provide for an exemption of a
20 maximum of forty thousand five hundred dollars (\$40,500);

21 (7) Lincoln, where the town council may, by ordinance, provide for an exemption of a
22 maximum of fifteen thousand dollars (\$15,000); and

23 (8) Narragansett, where the town council may, by ordinance, provide for an exemption of
24 a maximum of fifty thousand dollars (\$50,000).

25 (c) In addition to the previously provided exemptions, any veteran of the military or
26 naval service of the United States who is determined, under applicable federal law by the
27 Veterans' Administration of the United States to be totally disabled through service-connected
28 disability may, by ordinance, passed in the city or town where the veteran's property is assessed,
29 receive a ten thousand dollar (\$10,000) exemption from local taxation on his or her property
30 whether real or personal and if the veteran owns real property may be exempt from taxation by
31 any fire and/or lighting district; provided, that in the town of: North Kingstown, where the
32 amount of the exemption shall be eleven thousand dollars (\$11,000) commencing with the
33 December 31, 2002, assessment; and for the town of Westerly, where the amount of the
34 exemption shall be thirty-nine thousand dollars (\$39,000) commencing with the December 31,

1 2005, assessment; and in the town of Cumberland, where the amount of the exemption shall not
2 exceed forty-seven thousand five hundred forty-four dollars (\$47,544); and the town of
3 Narragansett, where the amount of the exemption shall not exceed twenty thousand dollars
4 (\$20,000) from the assessed value of real property or twelve thousand dollars (\$12,000) from the
5 assessed value of a motor vehicle; and in the city of Cranston, commencing with the December
6 31, 2016, assessment, where the exemption will not exceed two hundred fifty thousand dollars
7 (\$250,000) and be extended to the unmarried widow or widower of such veteran.

8 (d) In determining whether or not a person is the widow or widower of a veteran for the
9 purposes of this section, the remarriage of the widow or widower shall not bar the furnishing of
10 the benefits of the section if the remarriage is void, has been terminated by death, or has been
11 annulled or dissolved by a court of competent jurisdiction.

12 (e) In addition to the previously provided exemptions, there may by ordinance passed in
13 the city or town where the person's property is assessed, be an additional fifteen thousand dollars
14 (\$15,000) exemption from local taxation on real and personal property for any veteran of military
15 or naval service of the United States or the unmarried widow or widower of person who has been
16 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of
17 the United States, except in:

18 (1) Westerly, where the town council may, by ordinance, provide for an exemption of a
19 maximum of sixty-eight thousand dollars (\$68,000);

20 (2) Cumberland, where the town council may by ordinance provide for an exemption of a
21 maximum of forty-seven thousand five hundred forty-four dollars (\$47,544); and

22 (3) Narragansett, where the town council may, by ordinance, provide for an exemption of
23 a maximum of forty thousand dollars (\$40,000).

24 (f) Cities and towns granting exemptions under this section shall use the eligibility dates
25 specified in this section.

26 (g) The several cities and towns not previously authorized to provide an exemption for
27 those veterans who actually served in the Persian Gulf conflict may provide that exemption in the
28 amount authorized in this section for veterans of other recognized conflicts.

29 (h) Bristol, where the town council of Bristol may, by ordinance, provide for an
30 exemption for any veteran and the unmarried widow or widower of a deceased veteran of military
31 or naval service of the United States who is determined, under applicable federal law by the
32 Veterans' Administration of the United States to be partially disabled through service connected
33 disability.

34 (i) In addition to the previously provided exemption, any veteran who is discharged from

1 the military or naval service of the United States under conditions other than dishonorable, or an
2 officer who is honorably separated from military or naval service, who is determined, under
3 applicable federal law by the Veterans Administration of the United States to be totally and
4 permanently disabled through a service-connected disability, who owns a specially adapted
5 homestead that has been acquired or modified with the assistance of a special adaptive housing
6 grant from the Veteran's Administration and that meets Veteran's Administration and Americans
7 with disability act guidelines from adaptive housing or that has been acquired or modified using
8 proceeds from the sale of any previous homestead that was acquired with the assistance of a
9 special adaptive housing grant from the veteran's administration, the person or the person's
10 surviving spouse is exempt from all taxation on the homestead. Provided, that in the town of
11 Westerly where the amount of the above referenced exemption shall be forty-six thousand five
12 hundred dollars (\$46,500).

13 (j) The town of Coventry may provide by ordinance a one thousand dollars (\$1,000)
14 exemption for any person who is an active member of the armed forces of the United States.

15 (k) The town of Scituate may provide by ordinance, in lieu of a tax exemption that grants
16 to all disabled veterans with a one hundred percent (100%) service-connected disability, a tax
17 credit in an amount to be determined from time to time by the town council.

18 **44-3-5. Gold star parents' exemption.**

19 (a) The property of every person whose son or daughter has served with the armed forces
20 of the United States of America and has lost his or her life as a result of his or her service with the
21 armed forces of the United States of America, providing the death was determined to be in the
22 line of duty, shall be exempted from taxation to the amount of three thousand dollars (\$3,000) in
23 accordance with similar provisions of § 44-3-4 applying to honorably discharged veterans of the
24 armed forces; provided, that there shall be but one exemption granted where both parents of the
25 deceased son or daughter are living; provided:

26 (1) Cranston. The city of Cranston may provide, by ordinance, an exemption from
27 taxation not to exceed forty-five hundred dollars (\$4,500);

28 (2) Warren. The town of Warren may provide, by ordinance, an exemption from taxation
29 not to exceed nine thousand seven hundred eighty-three dollars (\$9,783);

30 (3) Cumberland. The town of Cumberland may provide, by ordinance, an exemption not
31 to exceed twenty-three thousand seven hundred seventy-two dollars (\$23,772) for persons
32 receiving a gold star exemption;

33 (4) North Providence. The town of North Providence may provide, by ordinance, an
34 exemption not to exceed five thousand dollars (\$5,000) for persons receiving a gold star

1 exemption;

2 (5) Smithfield. The town of Smithfield may provide, by ordinance, an exemption not to
3 exceed six thousand dollars (\$6,000) for persons receiving a gold star exemption;

4 (6) Westerly. The town of Westerly may provide, by ordinance, an exemption on the total
5 value of real and personal property not to exceed forty-six thousand five hundred dollars
6 (\$46,500);

7 (7) Barrington. The town of Barrington may provide, by ordinance, an exemption not to
8 exceed six thousand dollars (\$6,000) for real property for persons receiving a gold star
9 exemption;

10 (8) Jamestown. The town of Jamestown may provide, by ordinance, an exemption on the
11 total value of real and personal property not to exceed five thousand dollars (\$5,000);

12 (9) Lincoln. The town of Lincoln may provide, by ordinance, an exemption not to exceed
13 five thousand dollars (\$5,000) for persons receiving a gold star exemption;

14 (10) West Warwick. The town of West Warwick may provide by ordinance, an
15 exemption not to exceed two hundred twenty-five dollars (\$225) for persons receiving a gold star
16 exemption; ~~and~~

17 (11) Narragansett. The town of Narragansett may provide, by ordinance, an exemption
18 not to exceed twenty thousand dollars (\$20,000) from the assessed value of real property, or
19 twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle, for persons
20 receiving a gold star exemption; and

21 (12) Charlestown. The town of Charlestown may provide, by ordinance, a tax dollar
22 credit reduction for persons receiving a gold star exemption.

23 (b) The adjustment shall be made to reflect the same monetary savings that appeared on
24 the property tax bill that existed for the year prior to reevaluation of the real property. If any
25 provision of this section is held invalid, the remainder of this section and the application of its
26 provisions shall not be affected by that invalidity.

27 **44-3-12. Visually impaired persons -- Exemption.**

28 (a) The property of each person who is legally blind according to federal standards as
29 certified by a licensed physician or as certified by the Rhode Island services for the blind and
30 visually impaired shall be exempted from taxation to the amount of six thousand dollars (\$6,000),
31 except for the towns of:

32 Tiverton. Which exemption shall be seven thousand five hundred dollars (\$7,500); and

33 Warren. Which exemption shall be up to forty thousand eight hundred ninety-five dollars
34 (\$40,895); and

1 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real
2 property. The exemption shall apply to the property in the municipality where the person resides,
3 and if there is not sufficient property to exhaust the exemption, the person may proclaim the
4 balance in any city or town where he or she may own property; except for the town of
5 Cumberland, which exemption shall be up to forty-seven thousand five hundred forty-four dollars
6 (\$47,544); and

7 Westerly. Which may provide, by ordinance, an exemption on the total value of real and
8 personal property not to exceed twenty-nine thousand dollars (\$29,000). The city or town council
9 of any city or town may, by ordinance, increase the exemption within the city or town to an
10 amount not to exceed twenty-two thousand five hundred dollars (\$22,500). The exemption shall
11 not be allowed in favor of any person who is not a legal resident of the state, or unless the person
12 entitled to the exemption shall have presented to the assessors, on or before the last day on which
13 sworn statements may be filed with the assessors for the year for which exemption is claimed,
14 due evidence that he or she is so entitled, which evidence shall stand so long as his or her legal
15 residence remains unchanged. The exemption provided for in this section, to the extent that it
16 shall apply to any city or town, shall be applied in full to the total value of the person's real and
17 tangible personal property located in the city or town and shall be applied to intangible personal
18 property only to the extent that there is not sufficient real property or tangible personal property
19 to exhaust the exemption. This exemption shall be in addition to any other exemption provided by
20 law except as provided in § 44-3-25.

21 West Warwick. Which exemption shall be equal to three hundred thirty-five dollars
22 (\$335).

23 (b) In each city or town that has not increased the exemption provided by subsection (a)
24 above the minimum of six thousand dollars (\$6,000), except for the towns of:

25 Tiverton. Which exemption shall be seven thousand five hundred dollars (\$7,500); and

26 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real
27 property. The exemption shall increase automatically each year by the same percentage as the
28 percentage increase in the total amount of taxes levied by the city or town. The automatic
29 increase shall not apply to cities or towns that have increased the exemption provided by
30 subsection (a) above the minimum of six thousand dollars (\$6,000), except for the towns of:

31 Tiverton. Which exemption shall be seven thousand five hundred dollars (\$7,500); and

32 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real
33 property. If the application of the automatic increase to an exemption of six thousand dollars
34 (\$6,000) on a continuous basis from December 31, 1987, to any subsequent assessment date

1 would result in a higher exemption than the exemption enacted by the city or town council, then
2 the amount provided by the automatic increase applies.

3 [\(c\) The town of Charlestown may, by ordinance, provide a tax dollar credit reduction for](#)
4 [such legally blind person.](#)

5 **44-3-13. Persons over the age of 65 years – Exemption.**

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

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

22 (c) Cranston.

23 (1) The city council of the city of Cranston may, by ordinance, exempt from valuation for
24 taxation the real property situated in the city and owned and occupied by any person over the age
25 of sixty-five (65) years which exemption is in an amount not exceeding nine thousand dollars
26 (\$9,000) and which exemption is in addition to any and all other exemptions from taxation to
27 which the person may be otherwise entitled. The exemption shall be applied uniformly and
28 without regard to ability to pay.

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

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

17 (e) Lincoln. The town council of the town of Lincoln may, by ordinance, exempt from
18 taxation the real property, situated in said town, owned and occupied for a period of five (5) years
19 by any person over the age of sixty-five (65) years, which exemption shall be in an amount not
20 exceeding twenty-four thousand four hundred and forty dollars (\$24,440) of valuation, and which
21 exemption shall be in addition to any and all other exemptions from taxation to which said person
22 may be otherwise entitled. Said exemption shall be applied uniformly and without regard to
23 ability to pay.

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

30 (g) Tiverton. The town council of the town of Tiverton may, by ordinance, exempt from
31 taxation the real property situated in the town owned and occupied by any person over the age of
32 sixty-five (65) years, and which exemption is in an amount not exceeding ten thousand dollars
33 (\$10,000) of valuation, and which exemption is in addition to any and all other exemptions from
34 taxation to which the person may be otherwise entitled. The exemption shall be applied uniformly

1 and without regard to ability to pay. Only one exemption shall be granted to cotenants, joint
2 tenants, and tenants by the entirety, even though all of the cotenants, joint tenants, and tenants by
3 the entirety are sixty-five (65) years of age or over. The exemption applies to a life tenant who
4 has the obligation for the payment of the tax on real property.

5 (h) Warren. The town council of the town of Warren may, by ordinance, exempt from
6 taxation the real property situated in the town owned and occupied by any person over the age of
7 sixty-five (65) years, and which exemption is in amount not exceeding thirty thousand six
8 hundred fifty-six dollars (\$30,656) of valuation and which exemption is in addition to any and all
9 other exemptions from taxation to which the person may be otherwise entitled. The exemption
10 shall be applied uniformly and without regard to ability to pay. Only one exemption shall be
11 granted to cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants,
12 joint tenants, and tenants by the entirety are sixty-five (65) years of age or over. The exemption
13 applies to a life tenant who has the obligation for the payment of the tax on the real property.

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

20 (j) Westerly. The town council of the town of Westerly may, by ordinance, exempt from
21 taxation a real property situated in the town owned and occupied for a period of five (5) years
22 next prior to filing of an application for a tax exemption, by any person over the age of sixty-five
23 (65) years, and which exemption is in an amount and pursuant to any income limitations that the
24 council may prescribe in the ordinance from time to time, and which exemption is in addition to
25 any and all other exemptions from taxation to which the person may be otherwise entitled. The
26 exemption shall be applied uniformly and without regard to ability to pay. Only one exemption
27 shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all of the
28 cotenants, joint tenants, and tenants by the entirety are sixty-five (65) years of age or over. The
29 exemption applies to a life tenant who has the obligation for the payment of the tax on real
30 property.

31 (k) Charlestown. The town council of the town of Charlestown may, by ordinance, and
32 upon any terms and conditions that it deems reasonable, create a tax dollar credit reduction of
33 taxation against real estate situated in the town of Charlestown owned and occupied by any
34 resident of the age of sixty-five (65) years or over, and which credit in an amount and pursuant to

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

8 **44-3-15. Persons who are totally disabled.**

9 The city or town councils of the various cities and towns may provide by ordinance for
10 the freezing of the rate and valuation of taxes on the real and personal property located in the city
11 or town of any head of a household who is one hundred percent (100%) disabled and unable to
12 work as of the date of the disability; provided, that in the town of Hopkinton, the determination of
13 disability must have been made by the Social Security Administration or the Veterans'
14 Administration, the applicant must meet income requirements established by ordinance which
15 may be amended from time to time and may include the aggregate income of the applicant and all
16 other persons residing with him or her and, upon attaining the age of sixty-five (65), the person
17 who is totally disabled is no longer entitled to this freeze of rate and valuation; provided, that the
18 freeze of rate and valuation on real property shall apply only to single-family dwellings in which
19 the person who is disabled resides; and provided, further, that the exemption shall not be allowed
20 unless the person entitled thereto shall have presented to the assessors, on or before the last day
21 on which sworn statements may be filed with the assessors for the year for which the foregoing is
22 claimed, due evidence that he or she is so entitled, which evidence shall stand so long as his or
23 her legal residence remains unchanged. The foregoing is in addition to any other exemption
24 provided by law; and provided further that in the town of Warren the exemption shall be in the
25 amount of twenty thousand four hundred eighty dollars (\$20,480), [and provided further that in the](#)
26 [town of Charlestown the town council may create a tax dollar credit reduction in lieu of such](#)
27 [exemption, upon terms and conditions that the council may prescribe.](#)

28 **44-3-16. Elderly -- Freeze of tax rate and valuation.**

29 (a) The city or town councils of the various cities and towns except the towns of West
30 Warwick, Exeter, Coventry and Bristol may provide, by ordinance, for the freezing of the rate
31 and valuation of taxes on real property located therein to any person who is sixty-five (65) years
32 or older or to any person who is totally and permanently disabled regardless of age and who does
33 not have income from all sources in excess of four thousand dollars (\$4,000) per year, or in the
34 case of the town of Johnston to any person who is sixty-five (65) years or older or to any person

1 who is totally and permanently disabled regardless of age and who does not have income from all
2 sources in excess of six thousand dollars (\$6,000) per year, and a total income of seventy-two
3 hundred dollars (\$7,200) for two (2) or more persons living in that dwelling, or in the case of the
4 city of Cranston to any person who is sixty-five (65) years or older or to any person who is totally
5 and permanently disabled regardless of age and who does not have income from all sources in
6 excess of twenty thousand dollars (\$20,000) per year, or a lesser figure as determined by the city
7 council of the city of Cranston and a total income of twenty-three thousand dollars (\$23,000), or a
8 lesser figure as determined by the city council of the city of Cranston, for two (2) or more persons
9 living in that dwelling; provided, that the freeze of rate and valuation on real property applies
10 only to owner occupied single or two-family (2) dwellings in which the person resides; and
11 provided, further, that the exemption is not allowed unless the person entitled to it has presented
12 to the assessors, on or before the last day on which sworn statements may be filed with the
13 assessors for the year for which the tax freeze is claimed, or for taxes assessed December 31,
14 2009, the deadline is April 15, 2010, evidence that he or she is entitled, which evidence shall
15 stand as long as his or her legal residence remains unchanged. The exemptions shall be in
16 addition to any other exemption provided by law, and provided, further, that the real estate is not
17 taken from the tax rolls and is subject to the bonded indebtedness of the city or town.

18 (b) (1) The town council of the town of West Warwick may provide, by ordinance, for a
19 schedule of exemptions from the assessed valuation on real property located there for any person
20 who is sixty-five (65) years or older or to any person who is totally and permanently disabled
21 regardless of age, which exemption schedule is based upon gross annual income from all sources
22 as follows:

23 (i) An exemption of three hundred seventy-five dollars (\$375) for those having a gross
24 annual income from all sources of \$0 to \$15,000;

25 (ii) An exemption of two hundred eighty dollars (\$280) for those having a gross annual
26 income from all sources of \$15,001 to \$20,000;

27 (iii) An exemption of two hundred thirty-five dollars (\$235) for those having a gross
28 annual income from all sources of \$20,001 to \$25,000;

29 (iv) An exemption of one hundred ninety dollars (\$190) for those having a gross annual
30 income from all sources of \$25,001 to \$30,000;

31 (v) An exemption of one hundred dollars (\$100) for those having a gross annual income
32 from all sources of \$30,001 to \$35,000.

33 (2) Provided, that the exemption schedule applies only to single family dwellings in
34 which the person resides; provided, further, that the person acquired the property for actual

1 consideration paid or inherited the property; provided, further, that the person has resided in the
2 town of West Warwick for a period of three (3) years ending with the date of assessment for the
3 year for which exemption is claimed; and provided, further, that the exemption is not allowed
4 unless the person entitled to it has presented to the assessors, on or before the last day on which
5 sworn statements may be filed with the tax assessor for the year for which the exemption is
6 claimed, evidence that he or she is entitled, which evidence shall stand as long as his or her
7 residence remains unchanged. In the case of married persons, the age requirement will be met as
8 soon as either the husband or wife reaches the age of sixty-five (65) years and in the event the
9 husband passes away, a widow sixty-two (62) years of age to sixty-five (65) years of age is
10 allowed the exemption as long as she remains unmarried.

11 (3) Those persons granted tax relief under chapter 255 of the Public Laws of 1972 have
12 the option of retaining their current tax freeze or abandoning it to seek relief under this
13 subsection.

14 (c) The town council of the town of Coventry may, by ordinance, exempt from taxation
15 the real property and/or mobile homes situated in the town which is owned and occupied as the
16 principal residence, by any one or more persons sixty-five (65) years of age or over or by one
17 who is totally and permanently disabled, regardless of age, domiciled in the town of Coventry,
18 upon terms and conditions that may be established by the town council in the ordinance. The
19 exemption is for taxes assessed December 31, 1975, and subsequent years. Any ordinance
20 adopted by the town council pursuant to the provisions of this subsection and subsections (d) and
21 (e) may be amended at any time and from time to time by the town council or any successor town
22 council.

23 (d) The town council of the town of Coventry may, by ordinance, exempt from taxation
24 the real property situated in the town, owned and occupied by any person, who is a veteran as
25 defined in § 44-3-4, totally and permanently disabled or over the age of sixty-five (65) years,
26 which exemption is in an amount not exceeding nine thousand dollars (\$9,000) of valuation,
27 retroactive to real property assessed on December 31, 1978, and which exemption is in addition
28 to any and all other exemptions from taxation to which the person may be entitled. The
29 exemption is applied uniformly, and without regard to ability to pay, provided, that only one
30 exemption is granted to co-tenants, joint tenants, and tenants by the entirety, even though all of
31 the co-tenants, joint tenants, and tenants by the entirety are veterans, totally and permanently
32 disabled, or sixty-five (65) years of age or over. The exemption applies to a life tenant who has
33 the obligation for the payment of the tax on the real property.

34 (e) The town council of the town of Coventry is authorized in the ordinance or ordinances

1 to provide that any person who obtains an exemption pursuant to the ordinance to which the
2 person is not entitled by the filing or making of any false statement or the proffering of any
3 document or other writing known by the person to have been altered, forged, or to contain any
4 false or untrue information is liable to the town of Coventry for an amount equal to double the
5 amount of reduction in taxes resulting from the exemption, which amount is recoverable by the
6 town in a civil action.

7 (f) The town council of the town of Exeter may provide, by ordinance, for the freezing of
8 the rate and valuation of taxes on real property located in the town to any qualified person who is
9 sixty-five (65) years or older regardless of income, or to any person who is totally and
10 permanently disabled regardless of age, and income, provided, that the freeze of rate and
11 valuation on real property applies only to single family dwellings in which the person resides; and
12 provided, further, that the person acquired the property for actual consideration paid or inherited
13 the property; and provided that the qualified person has presented to the assessors, on or before
14 the last day on which sworn statements may be filed with the assessors for the year for which the
15 exemption is claimed, evidence that he or she is entitled, which evidence shall stand as long as his
16 or her legal residence remains unchanged. The stabilization of resulting tax assessments shall be
17 subject to reasonable definitions, terms and conditions as may otherwise be prescribed by
18 ordinance. The exemption is in addition to any other exemption provided by law, and provided,
19 further, that the real estate is not taken from the tax rolls and is subject to the bonded
20 indebtedness of the town.

21 (g) (1) (i) The town council of the town of Bristol may provide, by ordinance, for the
22 freezing of the rate and valuation of taxes on real property located there to any person who is
23 sixty-five (65) years or older, or if not sixty-five (65) or older, the taxpayer's spouse who is
24 domiciled with him or her, is sixty-five (65) or older; who is fifty (50) years or older and who is
25 the widow or widower of a taxpayer who, prior to death, had qualified for, and was entitled to
26 relief under this subsection and who was domiciled with the decedent taxpayer on the date of
27 death or to any person who is totally and permanently disabled regardless of age. The taxpayer
28 shall reside in the town of Bristol for one year prior to filing the claim for relief.

29 (ii) To qualify for relief, the taxpayer shall have "adjusted gross income", as the term is
30 defined for federal income tax purposes, for the preceding calendar year of less than ten thousand
31 dollars (\$10,000).

32 (2) The tax is calculated by fixing the tax at the tax rate as levied on the real property
33 during the year in which the taxpayer became age sixty-four (64) or totally and permanently
34 disabled regardless of age. The rate remains regardless of the taxpayer's age, date of application,

1 or date of qualification.

2 (3) The taxpayer shall apply annually for tax relief on a form prepared by the tax
3 assessor. The application shall be filed between January 1 and May 15 for any year in which
4 benefits are claimed. The taxpayer shall file any supplemental information necessary to satisfy the
5 claim. Upon approval, the tax relief shall take effect in the next forthcoming tax roll.

6 (4) The owner of the property or a tenant for life or for a term of years who meets the
7 qualifications previously enumerated is entitled to pay the tax levied on the property for the first
8 year in which the claim for tax relief is filed and approved. For each subsequent year the taxpayer
9 shall meet the qualifications hereafter enumerated, the taxpayer shall be entitled to continue to
10 pay the tax or the lesser amount as is levied.

11 (h) The town council of the town of Tiverton may, by ordinance, provide for a tax credit
12 on the real property and/or mobile homes situated in the town and owned and occupied as the
13 principal residence by any one or more persons sixty-five (65) years of age or over, domiciled in
14 the town of Tiverton, upon terms and conditions as may be established by the town council in the
15 ordinance.

16 (i) (1) The town of Tiverton may provide, by ordinance, for a schedule of tax credits for
17 any person who is sixty-five (65) years or older, which tax credit schedule is based upon annual
18 adjusted gross income as defined for federal income tax purposes.

19 (2) Provided, that the tax credit schedule applies only to single-family dwellings in which
20 the person resides; provided, further, that the person acquired the property for actual
21 consideration paid or inherited the property; provided, further, that the person has resided in the
22 town of Tiverton for a period of three (3) years ending with the date of assessment for the year for
23 which the tax credit is claimed; and provided, further, that the tax credit is not allowed unless the
24 person entitled to it has presented to the assessors, on or before the last day on which sworn
25 statements may be filed with the tax assessor for the year for which the tax credit is claimed, due
26 evidence that he or she is so entitled, which evidence shall stand as long as his or her residence
27 remains unchanged.

28 (3) In the case of married persons, the age requirement will be met as soon as either the
29 husband or wife reaches the age of sixty-five (65) years, and in the event a spouse passes away, a
30 widow(er) sixty-two (62) years of age to sixty-five (65) years of age is allowed the tax credit as
31 long as he or she remains unmarried.

32 (j) The city council of the city of Warwick may provide, by ordinance, for the freezing of
33 the tax rate and valuation of real property for persons seventy (70) years of age or older who
34 reside in owner occupied single-family homes where the income from all sources does not exceed

1 seven thousand five hundred dollars (\$7,500) for a single person and does not exceed fifteen
2 thousand dollars (\$15,000) for married couples. Persons seeking relief shall apply for an
3 exemption to the tax assessor no later than March 15 of each year.

4 (k) The town council of the town of East Greenwich may provide, by ordinance, and
5 upon such terms and conditions as it deems reasonable, for the freezing of both the tax rate
6 attributable to education and the valuation of taxes on real property located in the town of any
7 person who is sixty-five (65) years or older or of any person who is totally and permanently
8 disabled regardless of age; provided, that the freeze of rate and valuation on real property applies
9 only to single or two (2) family dwellings in which the person resides; and provided, further, that
10 the person acquired the property for actual consideration paid or inherited the property; and
11 provided, further, that the exemption is not allowed unless the person entitled to it has presented
12 to the tax assessor, on or before the last day on which sworn statements may be filed with the
13 assessor for the year for which the exemption is claimed, evidence that he or she is entitled,
14 which evidence shall stand as long as his or her legal residence remains unchanged. The
15 exemption is in addition to any other exemption provided by law; and provided, further, that the
16 real estate is not taken from the tax rolls and is subject to the bonded indebtedness of the town.

17 [\(l\) The town council of the town of Charlestown may create a tax dollar credit reduction](#)
18 [in lieu of such exemption, upon terms and conditions that the council may prescribe.](#)

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

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LC005440
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION--TOWN OF
CHARLESTOWN

- 1 This act would authorize the town of Charlestown, by ordinance, to offer tax dollar credit
- 2 reductions in lieu of various tax exemptions.
- 3 This act would take effect upon passage.

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