

2010 -- S 2971

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

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A N A C T

RELATING TO TAX EXEMPTIONS FOR THE ELDERLY IN BURRILLVILLE

Introduced By: Senator P Fogarty

Date Introduced: June 03, 2010

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 22 of the public laws of 1973 entitled, "An Act Enabling the Town
2 Council of the Town of Burrillville to Exempt Certain Property from Taxation", as amended, is
3 hereby further amended to read as follows:

4 Section 1. AUTHORITY OF TOWN COUNCIL. – The town council of the town of
5 Burrillville is hereby authorized to grant a \$4,000 real property exemption from taxation to any
6 person sixty two (62) years of age or over who owns and occupies residential property located in
7 the town of Burrillville; provided, however, that only one such exemption shall be granted to co-
8 tenants, joint tenants or tenants by the entirety are sixty two (62) years of age or over. Such
9 exemption shall be granted upon proof of the following:

10 (e) Age.

11 (2) ~~Ownership of said residential property for a period of five (5) years next prior to the~~
12 ~~filing of any application for tax exemption~~ Ownership of residential property for a period of five
13 (5) years within the preceding six (6) years prior to the filing of an application for tax exemption.

14 (3) Occupancy of the same.

15 (4) That said taxpayer is legally domiciled in the town of Burrillville.

16 Such proof shall conform to the provisions of section 2 of chapter 22 of the public laws
17 of 1973. Nothing contained herein shall abrogate or affect the authority conferred upon the tax
18 assessors by the provisions of section 44-3-3, subparagraph 16 of the general laws of Rhode
19 Island, 1956, as amended, nor the provisions of section 44-3-56 of the general laws of Rhode

1 [Island, 2004.](#)

2 Sec. 2. FILING OF APPLICATION-PROOF OF RIGHT TO EXEMPTION. – No person
3 shall be entitled to any exemption herein authorized in any year without first filing an application
4 with the tax assessors on forms furnished by the assessors. Each application shall be sworn to by
5 the applicant or applicants under penalty of perjury. Proof of age, ownership, occupancy and legal
6 domicile shall be furnished in the following manner:

7 (a) Proof of age: Age may be proved by furnishing to the assessors either a birth
8 certificate, certificate of citizenship, baptismal certificate, affidavit of a third party or by such
9 other means as may be approved by the assessors.

10 (b) Ownership: Ownership may be established furnishing the tax assessors with the date
11 of purchase and land record citation of same by the applicant of the residential property [or](#)
12 [properties](#) involved.

13 (c) Occupancy: Occupancy of the residential property [or properties](#) may be proven by
14 incorporating such fact in the sworn application for exemption.

15 (d) Legal domicile: Legal domicile may be established by the production of (1) voter's
16 registration certificate or (2) by the production of a license to operate a motor vehicle, or a
17 registration certificate or by such other means as the assessors may reasonably require.

18 (e) Other forms of proof: An applicant may provide proof of right to exemption if the
19 above specified methods are not available to him or her by furnishing military records, passports,
20 certificate of citizenship, or by such other evidence of proof as may be required by the assessors.

21 In the event that the applicants for exemption are co-tenants, joint tenants or tenants by
22 the entirety, the proof enumerated above by any one of the applicants shall be sufficient to be
23 entitled to the exemption.

24 Sec. 3. TERMINATION OF EXEMPTIONS. – All exemptions shall terminate upon the
25 conveyance of the subject property, death of the person or persons exempted or the moving of
26 such person or persons from the town of Burrillville.

27 Sec. 4. EFFECTIVE DATE OF EXEMPTION. – Applications for exemptions under this
28 act filed on or before December 31 of this year and annually by said date of each year thereafter
29 and approved by the assessors prior to the legal certification of the tax roll shall be accepted by
30 the tax collector and credit for said exemption shall be applied to the assessment of the following
31 fiscal year. Any applications for exemptions filed after December 31 of any year and
32 subsequently approved by the assessors shall not be operative until the year succeeding said filing
33 and the exemption credit shall become effective against the assessment made December 31
34 following the date of filing.

1 Sec. 5 SEVERABILITY CLAUSE. – If any provision or provisions or parts of this act
2 are declared to be unconstitutional by a court of competent jurisdiction, such provision or
3 provisions or parts thereof shall be deemed to be void and the remainder of said provision or
4 provisions shall remain in full force and effect.

5 SECTION 2. Any action taken at the regular meeting in said town of Burrillville on
6 March 10, 2010, relating to, clarifying and expanding real property exemptions from taxation to
7 any person sixty two (62) years of age or older, who are residents of said town, is hereby
8 validated and confirmed.

9 SECTION 3. This act shall take effect upon passage.

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