

2012 -- S 3034

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LC02707
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

Introduced By: Senator Dawson T. Hodgson

Date Introduced: May 31, 2012

Referred To: Senate Finance

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)~~ sixty-nine (69) years, as of the preceding December 31st up to
18 an amount of ~~twenty-six thousand dollars (\$26,000)~~ five hundred fifteen dollars (\$515); or, of the
19 age of seventy (70) to ~~seventy-five (75)~~ seventy-four (74) years, as of the preceding December
20 31st up to an amount of ~~thirty-four thousand dollars (\$34,000)~~ seven hundred seventy-one dollars
21 (\$771); or, of the age of seventy-five (75) to ~~eighty (80)~~ seventy-nine (79) years, as of the
22 preceding December 31st up to an amount of ~~forty-two thousand dollars (\$42,000)~~ one thousand
23 twenty-nine thousand dollars (\$1,029); or, of the age of eighty (80) to ~~eighty-five (85)~~ eighty-four
24 (84) years, as of the preceding December 31st up to an amount of ~~fifty thousand dollars (\$50,000)~~
25 one thousand five hundred forty-two dollars (\$1,542); or, of the age of eighty-five (85) years or
26 more, as of the preceding December 31st up to an amount of ~~fifty-eight thousand dollars~~
27 ~~(\$58,000)~~ one thousand five hundred fifty dollars (\$1,550), and which exemption is in addition to
28 any and all other exemptions from taxation to which the resident may otherwise be entitled. The
29 exemption shall be applied uniformly and without regard to ability to pay. Only one exemption
30 shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all the
31 cotenants, joint tenants, and tenants by the entirety are eligible for an exemption pursuant to this
32 subsection. The exemption applies to a life tenant who has the obligation for payment of the tax
33 on real estate.

34 (e) Lincoln. - The town council of the town of Lincoln may, by ordinance, exempt from

1 taxation the real property, situated in said town, owned and occupied for a period of five (5) years
2 by any person over the age of sixty-five (65) years, which exemption shall be in an amount not
3 exceeding twenty-four thousand four hundred and forty dollars (\$24,440) of valuation, and which
4 exemption shall be in addition to any and all other exemptions from taxation to which said person
5 may be otherwise entitled. Said exemption shall be applied uniformly and without regard to
6 ability to pay.

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

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

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

31 (i) Warwick. - The finance director of the city of Warwick may, by ordinance, exempt
32 from taxation owner occupied residential real property or personal property located within the
33 city of any person sixty-five (65) years or over, which exemption is in an amount not exceeding
34 twelve thousand dollars (\$12,000) of valuation and which exemption is in addition to any and all

1 other exemptions from taxation and tax credits to which the person may be entitled by this
2 chapter or any other provision of law.

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

14 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 - PROPERTY SUBJECT TO TAXATION

- 1 This act would make a number of changes and clarifications in the structure of the real
- 2 estate tax exemption for the elderly in the town of East Greenwich.
- 3 This act would take effect upon passage.

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