

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

A N A C T

RELATING TO TAXATION - REAL ESTATE EXEMPTION

Introduced By: Senators Lynch Prata, Jabour, Gallo, and Doyle

Date Introduced: March 15, 2017

Referred To: Senate Health & Human Services

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-12 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

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

4 (a) The property of each person who ~~has permanent impairment of both eyes of the~~
5 ~~following status: persons who are~~ is legally blind according to federal standards as certified by a
6 licensed physician or as certified by the Rhode Island services for the blind and visually impaired
7 shall be exempted from taxation to the amount of six thousand dollars (\$6,000), except for the
8 towns of:

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

10 Warren. Which exemption shall be up to thirty-eight thousand five hundred twenty
11 dollars (\$38,520); and

12 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real
13 property. The exemption shall apply to the property in the municipality where the person resides,
14 and if there is not sufficient property to exhaust the exemption, the person may proclaim the
15 balance in any city or town where he or she may own property; except for the town of
16 Cumberland, which exemption shall be up to forty-seven thousand five hundred forty-four dollars
17 (\$47,544); and

18 Westerly. Which may provide, by ordinance, an exemption on the total value of real and
19 personal property not to exceed twenty-nine thousand dollars (\$29,000). The city or town council

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

13 West Warwick. Which exemption shall be equal to three hundred thirty-five dollars
14 (\$335).

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

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

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

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

24 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real
25 property. If the application of the automatic increase to an exemption of six thousand dollars
26 (\$6,000) on a continuous basis from December 31, 1987, to any subsequent assessment date
27 would result in a higher exemption than the exemption enacted by the city or town council, then
28 the amount provided by the automatic increase applies.

29 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 - REAL ESTATE EXEMPTION

1 This act would update the definition of visually impaired persons to conform to the
2 federal standard based upon medical advances and to assure a uniform application by all
3 municipalities in granting the exemption.

4 This act would take effect upon passage.

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