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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

Introduced By: Senator Walter S. Felag

Date Introduced: June 05, 2013

Referred To: Senate Finance

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 and 44-3-15 of the General Laws
2 in Chapter 44-3 entitled "Property Subject to Taxation" are hereby amended to read as follows:
3 **44-3-4. Veterans' exemptions.** -- (a) (1) The property of each person who served in the
4 military or naval service of the United States in the war of the rebellion, the Spanish-American
5 war, the insurrection in the Philippines, the China-relief expedition, or World War I, and the
6 property of each person who served in the military or naval service of the United States in World
7 War II at any time during the period beginning December 7, 1941, and ending on December 31,
8 1946, and the property of each person who served in the military or naval services of the United
9 States in the Korean conflict at any time during the period beginning June 27, 1950 and ending
10 January 31, 1955 or in the Vietnam conflict at any time during the period beginning February 28,
11 1961 and ending May 7, 1975 or who actually served in the Grenada or Lebanon conflicts of
12 1983-1984, or the Persian Gulf conflict, the Haitian conflict, the Somalian conflict, and the
13 Bosnian conflict, at any time during the period beginning August 2, 1990 and ending May 1,
14 1994, or in any conflict or undeclared war for which a campaign ribbon or expeditionary medal
15 was earned, and who was honorably discharged from the service, or who was discharged under
16 conditions other than dishonorable, or who, if not discharged, served honorably, or the property
17 of the unmarried widow or widower of that person, is exempted from taxation to the amount of
18 one thousand dollars (\$1,000), except in:
19 (i) Burrillville , where the exemption is four thousand dollars (\$4,000);

- 1 (ii) Cumberland , where the town council may, by ordinance, provide for an exemption
2 of a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);
- 3 (iii) Cranston , where the exemption shall not exceed three thousand dollars (\$3,000);
- 4 (iv) Jamestown , where the town council may, by ordinance, provide for an exemption
5 not exceeding five thousand dollars (\$5,000);
- 6 (v) Lincoln , where the exemption shall not exceed ten thousand dollars (\$10,000); and
7 where the town council may also provide for a real estate tax exemption not exceeding ten
8 thousand dollars (\$10,000) for those honorably discharged active duty veterans who served in
9 Operation Desert Storm.
- 10 (vi) Newport , where the exemption is four thousand dollars (\$4,000);
- 11 (vii) New Shoreham , where the town council may, by ordinance, provide for an
12 exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);
- 13 (viii) North Kingstown , where the exemption is ten thousand dollars (\$10,000);
- 14 (ix) North Providence , where the town council may, by ordinance, provide for an
15 exemption of a maximum of five thousand dollars (\$5,000);
- 16 (x) Smithfield , where the exemption is four thousand dollars (\$4,000);
- 17 (xi) Warren , where the exemption shall not exceed five thousand five hundred dollars
18 (\$5,500) on motor vehicles, or ~~nine thousand six hundred dollars (\$9,600)~~ [nine thousand five](#)
19 [hundred eighty-four dollars \(\\$9,584\)](#) on real property.
- 20 (xii) Westerly , where the town council may, by ordinance, provide an exemption of the
21 total value of the veterans' real and personal property to a maximum of forty thousand five
22 hundred dollars (\$40,500);
- 23 (xiii) Barrington , where the town council may, by ordinance, provide for an exemption
24 of six thousand dollars (\$6,000) for real property;
- 25 (xiv) Exeter , where the exemption is five thousand dollars (\$5,000); and
- 26 (xv) Gloucester , where the exemption shall not exceed thirty thousand dollars (\$30,000).
- 27 (xvi) West Warwick , where the exemption shall be equal to one hundred seventy dollars
28 (\$170).
- 29 (2) The exemption is applied to the property in the municipality where the person resides
30 and if there is not sufficient property to exhaust the exemption, the person may claim the balance
31 in any other city or town where the person may own property; provided, that the exemption is not
32 allowed in favor of any person who is not a legal resident of the state, or unless the person
33 entitled to the exemption has presented to the assessors, on or before the last day on which sworn
34 statements may be filed with the assessors for the year for which exemption is claimed, evidence

1 that he or she is entitled, which evidence shall stand so long as his or her legal residence remains
2 unchanged; provided, however, that in the town of South Kingstown, the person entitled to the
3 exemption shall present to the assessors, at least five (5) days prior to the certification of the tax
4 roll, evidence that he or she is entitled to the exemption; and, provided, further, that the
5 exemption provided for in this subdivision to the extent that it applies in any city or town shall be
6 applied in full to the total value of the person's real and tangible personal property located in the
7 city or town; and, provided, that there is an additional exemption from taxation in the amount of
8 one thousand dollars (\$1,000), except in:

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

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

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

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

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

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

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

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

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

22 and

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

33 (3) Provided, that:

34 (i) Burrillville may exempt real property of the totally disabled persons in the amount of

1 six thousand dollars (\$6,000);

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

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

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

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

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

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

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

17 (ix) Westerly town council may, by ordinance, provide for an exemption on the total
18 value of real and personal property to a maximum of forty-six thousand five hundred dollars
19 (\$46,500).

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

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

1 conflict, in the amount of two thousand dollars (\$2,000).

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

8 (b) In addition to the exemption provided in subsection (a) of this section, there is a ten-
9 thousand dollar (\$10,000) exemption from local taxation on real property for any veteran and the
10 unmarried widow or widower of a deceased veteran of the military or naval service of the United
11 States who is determined, under applicable federal law by the Veterans Administration of the
12 United States, to be totally disabled through service connected disability and who by reason of the
13 disability has received assistance in acquiring "specially adopted housing" under laws
14 administered by the veterans' administration; provided, that the real estate is occupied as his or
15 her domicile, by the person; and, provided, that if the property is designed for occupancy by more
16 than one family then only that value of so much of the house as is occupied by the person as his
17 or her domicile is exempted; and, provided, that satisfactory evidence of receipt of the assistance
18 is furnished to the assessors except in:

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

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

22 (3) Newport , where the exemption is ten thousand dollars (\$10,000) or ten percent
23 (10%) of assessed valuation, whichever is greater;

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

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

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

30 (7) Lincoln , where the town council may, by ordinance, provide for an exemption of a
31 maximum of fifteen thousand dollars (\$15,000).

32 (c) In addition to the previously provided exemptions, any veteran of the military or
33 naval service of the United States who is determined, under applicable federal law by the
34 Veterans' Administration of the United States to be totally disabled through service connected

1 disability may, by ordinance, passed in the city or town where the veteran's property is assessed
2 receive a ten thousand dollar (\$10,000) exemption from local taxation on his or her property
3 whether real or personal and if the veteran owns real property may be exempt from taxation by
4 any fire and/or lighting district; provided, that in the town of: North Kingstown , where the
5 amount of the exemption shall be eleven thousand dollars (\$11,000) commencing with the
6 December 31, 2002 assessment, and for the town of Westerly where the amount of the exemption
7 shall be thirty-nine thousand dollars (\$39,000) commencing with the December 31, 2005
8 assessment, and in the town of Cumberland, where the amount of the exemption shall not exceed
9 forty-seven thousand five hundred forty-four dollars (\$47,544).

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

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

20 Westerly , where the town council may, by ordinance, provide for an exemption of a
21 maximum of sixty-eight thousand dollars (\$68,000).

22 Cumberland , where the town council may by ordinance provide for an exemption of a
23 maximum of forty-seven thousand five hundred forty-four dollars (\$47,544).

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

33 (i) In addition to the previously provided exemption, any veteran who is discharged from
34 the military or naval service of the United States under conditions other than dishonorable, or an

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

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

14 **44-3-5. Gold star parents' exemption.** -- (a) The property of every person whose son or
15 daughter has served with the armed forces of the United States of America and has lost his or her
16 life as a result of his or her service with the armed forces of the United States of America,
17 providing the death was determined to be in the line of duty, shall be exempted from taxation to
18 the amount of three thousand dollars (\$3,000) in accordance with similar provisions of section
19 44-3-4 applying to honorably discharged veterans of the armed forces; provided, that there shall
20 be but one exemption granted where both parents of the deceased son or daughter are living;
21 provided:

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

24 (2) Warren. - The town of Warren may provide, by ordinance, an exemption from
25 taxation not to exceed ~~nine thousand two hundred dollars (\$9,200)~~ nine thousand two hundred
26 fifteen dollars (\$9,215);

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

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

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

1 (6) Westerly. - The town of Westerly may provide, by ordinance, an exemption on the
2 total value of real and personal property not to exceed forty-six thousand five hundred dollars
3 (\$46,500);

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

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

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

11 (10) West Warwick. - The town of West Warwick may provide by ordinance, an
12 exemption not to exceed two hundred twenty-five dollars (\$225) for person receiving a gold star
13 exemption.

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

18 **44-3-12. Visually impaired persons -- Exemption. --** (a) The property of each person
19 who has permanent impairment of both eyes of the following status: central visual acuity of
20 twenty/two hundred (20/200) or less in the better eye, with corrective glasses, or central visual
21 acuity of more than twenty/two hundred (20/200) if there is a field defect in which the peripheral
22 field has contracted to the extent that the widest diameter of visual field subtends an angular
23 distance no greater than twenty (20) degrees in the better eye, shall be exempted from taxation to
24 the amount 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 Warren. - Which exemption shall be up to ~~thirty-eight thousand five hundred fifty dollars~~
27 ~~(\$38,550)~~ thirty-eight thousand five hundred twenty dollars (\$38,520); and

28 Barrington. - Which exemption shall be sixteen thousand dollars (\$16,000) for real
29 property. The exemption shall apply to the property in the municipality where the person resides,
30 and if there is not sufficient property to exhaust the exemption, the person may proclaim the
31 balance in any city or town where he or she may own property; except for the town of
32 Cumberland, which exemption shall be up to forty-seven thousand five hundred forty-four dollars
33 (\$47,544); and

34 Westerly. - Which may provide, by ordinance, an exemption on the total value of real

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

14 West Warwick. - Which exemption shall be equal to three hundred thirty-five dollars
15 (\$335).

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

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

19 Barrington. - Which exemption shall be sixteen thousand dollars (\$16,000) for real
20 property. The exemption shall increase automatically each year by the same percentage as the
21 percentage increase in the total amount of taxes levied by the city or town. The automatic
22 increase shall not apply to cities or towns that have increased the exemption provided by
23 subsection (a) of this section above the minimum of six thousand dollars (\$6,000), except for the
24 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. If the application of the automatic increase to an exemption of six thousand dollars
28 (\$6,000) on a continuous basis from December 31, 1987, to any subsequent assessment date
29 would result in a higher exemption than the exemption enacted by the city or town council, then
30 the amount provided by the automatic increase applies.

31 **44-3-13. Persons over the age of 65 years -- Exemption.** -- (a) Bristol. - The town of
32 Bristol may exempt from taxation the real estate situated in the town owned and occupied by any
33 resident over the age of sixty-five (65) years, as of the preceding December 31st; or, over the age
34 of seventy (70) years, as of the preceding December 31st; or, over the age of seventy-five (75)

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

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

14 (c) Cranston.

15 (1) The city council of the city of Cranston may, by ordinance, exempt from valuation
16 for taxation the real property situated in the city and owned and occupied by any person over the
17 age of sixty-five (65) years which exemption is in an amount not exceeding nine thousand dollars
18 (\$9,000) and which exemption is in addition to any and all other exemptions from taxation to
19 which the person may be otherwise entitled. The exemption shall be applied uniformly and
20 without regard to ability to pay.

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

27 (d) East Greenwich. - The town council of the town of East Greenwich may, by
28 ordinance, and upon any terms and conditions that it deems reasonable, exempt from taxation the
29 real estate situated in the town of East Greenwich owned and occupied by any resident of the age
30 of sixty-five (65) to seventy (70) years, as of the preceding December 31st up to an amount of
31 twenty-six thousand dollars (\$26,000); or, of the age of seventy (70) to seventy-five (75) years, as
32 of the preceding December 31st up to an amount of thirty-four thousand dollars (\$34,000); or, of
33 the age of seventy-five (75) to eighty (80) years, as of the preceding December 31st up to an
34 amount of forty-two thousand dollars (\$42,000); or, of the age of eighty (80) to eighty-five (85)

1 years, as of the preceding December 31st up to an amount of fifty thousand dollars (\$50,000); or,
2 of the age of eighty-five (85) years or more, as of the preceding December 31st up to an amount
3 of fifty-eight thousand dollars (\$58,000), and which exemption is in addition to any and all other
4 exemptions from taxation to which the resident may otherwise be entitled. The exemption shall
5 be applied uniformly and without regard to ability to pay. Only one exemption shall be granted to
6 cotenants, joint tenants, and tenants by the entirety, even though all the cotenants, joint tenants,
7 and tenants by the entirety are eligible for an exemption pursuant to this subsection. The
8 exemption applies to a life tenant who has the obligation for payment of the tax on real estate.

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

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

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

31 (h) Warren. - The town council of the town of Warren may, by ordinance, exempt from
32 taxation the real property situated in the town owned and occupied by any person over the age of
33 sixty-five (65) years, and which exemption is in amount not exceeding ~~twenty-eight thousand~~
34 ~~nine hundred dollars (\$28,900)~~ twenty-eight thousand eight hundred seventy six dollars (\$28,876)

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

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

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

24 **44-3-15. Persons who are totally disabled.** -- The city or town councils of the various
25 cities and towns may provide by ordinance for the freezing of the rate and valuation of taxes on
26 the real and personal property located in the city or town of any head of a household who is one
27 hundred percent (100%) disabled and unable to work as of the date of the disability; provided,
28 that in the town of Hopkinton, the determination of disability must have been made by the Social
29 Security Administration or the Veterans' Administration, the applicant must meet income
30 requirements established by ordinance which may be amended from time to time and may include
31 the aggregate income of the applicant and all other persons residing with him or her and, upon
32 attaining the age of sixty-five (65), the person who is totally disabled is no longer entitled to this
33 freeze of rate and valuation; provided, that the freeze of rate and valuation on real property shall
34 apply only to single-family dwellings in which the person who is disabled resides; and provided,

1 further, that the exemption shall not be allowed unless the person entitled thereto shall have
2 presented to the assessors, on or before the last day on which sworn statements may be filed with
3 the assessors for the year for which the foregoing is claimed, due evidence that he or she is so
4 entitled, which evidence shall stand so long as his or her legal residence remains unchanged. The
5 foregoing is in addition to any other exemption provided by law; and provided further that in the
6 town of Warren the exemption shall be in the amount of ~~nineteen thousand three hundred dollars~~
7 ~~(\$19,300)~~ nineteen thousand two hundred ninety-one dollars (\$19,291).

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

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LC02726
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

1 This act would enable the Warren town council to adjust the various tax exemptions
2 granted to the residents of the town of Warren who are persons over 65 years old, veterans, gold
3 star parents, visually impaired or totally disabled.

4 This act would take effect upon passage.

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LC02726
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