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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION - VETERANS
EXEMPTIONS

Introduced By: Senators de la Cruz, Paolino, and Murray

Date Introduced: January 25, 2022

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

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

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

4 (a)(1) The property of each person who served in the military or naval service of the United
5 States in the war of the rebellion, the Spanish-American war, the insurrection in the Philippines,
6 the China-relief expedition, or World War I, and the property of each person who served in the
7 military or naval service of the United States in World War II at any time during the period
8 beginning December 7, 1941, and ending on December 31, 1946, and members who served in
9 uniform during the Cold War between 1947 through 1991, including those members who did not
10 serve in a declared war or conflict and the property of each person who served in the military or
11 naval services of the United States in the Korean conflict at any time during the period beginning
12 June 27, 1950, and ending January 31, 1955, or in the Vietnam conflict at any time during the
13 period beginning February 28, 1961, and ending May 7, 1975, or who actually served in the
14 Grenada or Lebanon conflicts of 1983-1984, or the Persian Gulf conflict, the Haitian conflict, the
15 Somalian conflict, and the Bosnian conflict, at any time during the period beginning August 2,
16 1990, and ending May 1, 1994, or in any conflict or undeclared war and who was honorably
17 discharged from the service, or who was discharged under conditions other than dishonorable, or
18 who, if not discharged, served honorably, or the property of the unmarried widow or widower of

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

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

3 (ii) Cumberland, where the town council may, by ordinance, provide for an exemption of

4 a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);

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

6 (iv) Jamestown, where the town council may, by ordinance, provide for a tax credit or

7 exemption to any veteran of the United States armed services regardless of their qualified service

8 dates, who was honorably discharged or who was discharged under conditions other than

9 dishonorable;

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 thousand

12 dollars (\$10,000) for those honorably discharged active duty veterans who served in Operation

13 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 exemption

16 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 hundred

30 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 to any veteran of the United States armed
7 services, regardless of the veteran's qualified service dates, who was honorably discharged, or to
8 the unmarried widow or widower of that person who is not currently receiving this statutory
9 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 to any veteran of the United States armed services,
12 regardless of the veteran's qualified service dates, who was honorably discharged, or to the
13 unmarried widow or widower of that person who is not currently receiving this statutory exemption;

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

17 (xxi) Tiverton, where the town council may provide, by ordinance as may be amended from
18 time to time, a tax credit of two hundred dollars (\$200) or greater; ~~and~~

19 (xxii) North Smithfield, where the town council may provide, by ordinance, as may be
20 amended from time to time, a tax dollar credit reduction of three hundred and fifty dollars (\$350)
21 or greater to any veteran as defined in § 44-3-4(a)(1), or a tax dollar credit reduction of two hundred
22 dollars (\$200) or greater to the unmarried widow or widower of any veteran as defined in § 44-3-
23 4 (a)(1).

24 (2) The exemption is applied to the property in the municipality where the person resides,
25 and if there is not sufficient property to exhaust the exemption, the person may claim the balance
26 in any other city or town where the person may own property; provided, that the exemption is not
27 allowed in favor of any person who is not a legal resident of the state, or unless the person entitled
28 to the exemption has presented to the assessors, on or before the last day on which sworn statements
29 may be filed with the assessors for the year for which exemption is claimed, evidence that he or
30 she is entitled, which evidence shall stand so long as his or her legal residence remains unchanged;
31 provided, however, that in the town of South Kingstown, the person entitled to the exemption shall
32 present to the assessors, at least five (5) days prior to the certification of the tax roll, evidence that
33 he or she is entitled to the exemption; and, provided, further, that the exemption provided for in
34 this subdivision to the extent that it applies in any city or town, shall be applied in full to the total

1 value of the person's real and tangible personal property located in the city or town; and, provided,
2 that there is an additional exemption from taxation in the amount of one thousand dollars (\$1,000),
3 except in:

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

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

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

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

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

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

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

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

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

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

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

28 (xii) Jamestown, where the town council may, by ordinance, provide for an exemption to
29 any veteran of the United States armed services regardless of their qualified service dates, who was
30 honorably discharged or who was discharged under conditions other than dishonorable, or to the
31 unmarried widow or widower of that person who is not currently receiving this statutory exemption.

32 (3) Provided, that:

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

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

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

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

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

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

11 (vii) The Tiverton town council may, by ordinance which may be amended from time to
12 time, provide for a four-hundred-dollar (\$400) tax credit or greater on the real property of each of
13 the totally disabled persons;

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

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

19 (x) Jamestown, where the town council may, by ordinance, provide for an additional tax
20 credit or exemption on real and personal property to any veteran of the United States armed services
21 regardless of their qualified service dates, who is considered one hundred percent (100%) totally
22 disabled through a service connected disability and who was honorably discharged or who was
23 discharged under conditions other than dishonorable, or to the unmarried widow or widower of that
24 person who is not currently receiving this statutory exemption.

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

26 Warren, where its town council may, by ordinance, provide for an exemption not exceeding
27 eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably discharged
28 veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts, the Persian
29 Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at any time
30 during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
31 undeclared war who is determined by the Veterans' Administration of the United States of America
32 to be partially disabled through a service-connected disability and who presents to the assessors a
33 certificate that he or she is partially disabled, which certificate remains effectual so long as the
34 partial disability continues. Provided, however, that the Barrington town council may exempt real

1 property of each of the above named persons in the amount of three thousand dollars (\$3,000);
2 Warwick city council may, by ordinance, exempt real property of each of the above-named persons
3 and to any person who served in any capacity in the military or naval service during the period of
4 time of the Persian Gulf conflict, whether or not the person served in the geographical location of
5 the conflict, in the amount of four thousand dollars (\$4,000).

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

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

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

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

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

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

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

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

34 (7) Lincoln, where the town council may, by ordinance, provide for an exemption of a

1 maximum of fifteen thousand dollars (\$15,000);

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

4 (9) Tiverton, where the town council may, by ordinance, provide for a tax credit of two
5 hundred dollars (\$200) or greater, as may be amended from time to time; ~~and~~

6 (10) Jamestown, where the town council may, by ordinance, provide for a tax credit; and

7 (11) North Smithfield, where the town council may, by ordinance, as may be amended
8 from time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350)
9 or greater.

10 (c) In addition to the previously provided exemptions, any veteran of the military or naval
11 service of the United States who is determined, under applicable federal law by the Veterans'
12 Administration of the United States to be totally disabled through service-connected disability may,
13 by ordinance, passed in the city or town where the veteran's property is assessed, receive a ten
14 thousand dollar (\$10,000) exemption from local taxation on his or her property whether real or
15 personal and if the veteran owns real property may be exempt from taxation by any fire and/or
16 lighting district; provided, that in the town of: North Kingstown, where the amount of the
17 exemption shall be eleven thousand dollars (\$11,000) commencing with the December 31, 2002,
18 assessment; and for the town of Westerly, where the amount of the exemption shall be thirty-nine
19 thousand dollars (\$39,000) commencing with the December 31, 2005, assessment; and in the town
20 of Cumberland, where the amount of the exemption shall not exceed forty-seven thousand five
21 hundred forty-four dollars (\$47,544); and the town of Narragansett, where the amount of the
22 exemption shall not exceed twenty thousand dollars (\$20,000) from the assessed value of real
23 property or twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle; and in
24 the city of Cranston, commencing with the December 31, 2016, assessment, where the exemption
25 will not exceed two hundred fifty thousand dollars (\$250,000) and be extended to the unmarried
26 widow or widower of such veteran, and in the town of Tiverton, where, by ordinance, a tax credit
27 of two hundred dollars (\$200) or greater shall be applied to the qualified veteran's property
28 assessment tax bill.

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

33 (e) In addition to the previously provided exemptions, there may by ordinance passed in
34 the city or town where the person's property is assessed, be an additional fifteen thousand dollars

1 (\$15,000) exemption from local taxation on real and personal property for any veteran of military
2 or naval service of the United States or the unmarried widow or widower of person who has been
3 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of
4 the United States, except in:

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

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

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

11 (4) Tiverton, where the town council may, by ordinance, provide for a tax credit of six
12 hundred dollars (\$600) or greater; ~~and~~

13 (5) Jamestown, where the town council may, by ordinance, provide for an exemption
14 greater than fifteen thousand dollars (\$15,000) of value or a tax credit that would offer an equivalent
15 relief or benefit; ~~and~~

16 (6) North Smithfield, where the town council may, by ordinance, as may be amended from
17 time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or
18 greater.

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

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

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

28 (i) In addition to the previously provided exemption, any veteran who is discharged from
29 the military or naval service of the United States under conditions other than dishonorable, or an
30 officer who is honorably separated from military or naval service, who is determined, under
31 applicable federal law by the Veterans Administration of the United States to be totally and
32 permanently disabled through a service-connected disability, who owns a specially adapted
33 homestead that has been acquired or modified with the assistance of a special adaptive housing
34 grant from the Veteran's Administration and that meets Veteran's Administration and Americans

1 with disability act guidelines from adaptive housing or that has been acquired or modified using
2 proceeds from the sale of any previous homestead that was acquired with the assistance of a special
3 adaptive housing grant from the veteran's administration, the person or the person's surviving
4 spouse is exempt from all taxation on the homestead. Provided, that in the town of Westerly where
5 the amount of the above referenced exemption shall be forty-six thousand five hundred dollars
6 (\$46,500).

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

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

12 **44-3-5. Gold star parents' exemption.**

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

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

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

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

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

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

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

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

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

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

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

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

11 (12) Tiverton. The town of Tiverton may provide, by ordinance, a tax credit of one hundred
12 twenty dollars (\$120) or greater for persons receiving a gold star exemption; ~~and~~

13 (13) Charlestown. The town of Charlestown may provide, by ordinance, a tax dollar credit
14 reduction for persons receiving a gold star exemption; ~~and~~

15 (14) North Smithfield. The town council may, by ordinance, as may be amended from time
16 to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or greater
17 for persons receiving a gold star exemption.

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

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION - VETERANS
EXEMPTIONS

- 1 This act would allow the town of North Smithfield town council to provide veterans' and
- 2 gold star parents exemptions from real estate taxes.
- 3 This act would take effect upon passage.

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