

2010 -- S 2970

LC02843

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION – PROPERTY SUBJECT TO TAXATION

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. Section 44-3-35 of the General Laws in Chapter 44-3 entitled "Property  
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-35. Burrillville -- Real estate tax exemption for persons who are disabled. --** (a)

4 The town council of the town of Burrillville is authorized to provide, by ordinance, for an  
5 exemption not to exceed three thousand dollars (\$3,000) on assessed value from local taxation on  
6 residential property for any person who is:

7 (1) Determined by the social security administration to be totally disabled or for persons  
8 ineligible for social security, eligibility shall be determined through a process to be established by  
9 ordinance;

10 (2) Owns a single-family or a two-family residential property for a period of one year  
11 next prior to the filing of an application for taxation; and

12 (3) Occupies as his or her legal domicile, the residential property for which an exemption  
13 is being applied.

14 (b) This exemption is in addition to any other tax exemption provided under any other  
15 acts or ordinances of the town of Burrillville.

16 (c) The exemption is not allowed unless the person entitled to it has presented to the tax  
17 assessor on or before the last day in which sworn statements may be filed with the assessor for the  
18 year for which the exemption is claimed, evidence that he or she is entitled to the exemption.

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1 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

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1           This act would provide that the town of Burrillville may allow a tax exemption to  
2 disabled persons who own a two-family home.

3           This act would take effect upon passage.

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