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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION--TOWN OF
WARREN

Introduced By: Senator Walter S. Felag

Date Introduced: May 11, 2017

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, 44-13-13 and 44-3-15 of the General
2 Laws in Chapter 44-3 entitled "Property Subject to Taxation" are hereby amended to read as
3 follows:

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

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

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

- 3 (i) Burrillville, where the exemption is four thousand dollars (\$4,000);
- 4 (ii) Cumberland, where the town council may, by ordinance, provide for an exemption of
5 a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);
- 6 (iii) Cranston, where the exemption shall not exceed three thousand dollars (\$3,000);
- 7 (iv) Jamestown, where the town council may, by ordinance, provide for an exemption not
8 exceeding five thousand dollars (\$5,000);
- 9 (v) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000); and
10 where the town council may also provide for a real estate tax exemption not exceeding ten
11 thousand dollars (\$10,000) for those honorably discharged active duty veterans who served in
12 Operation Desert Storm;
- 13 (vi) Newport, where the exemption is four thousand dollars (\$4,000);
- 14 (vii) New Shoreham, where the town council may, by ordinance, provide for an
15 exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);
- 16 (viii) North Kingstown, where the exemption is ten thousand dollars (\$10,000);
- 17 (ix) North Providence, where the town council may, by ordinance, provide for an
18 exemption of a maximum of five thousand dollars (\$5,000);
- 19 (x) [As amended by P.L. 2015, ch. 168, § 1]. Smithfield, where the exemption is ten
20 thousand dollars (\$10,000);
- 21 (x) [As amended by P.L. 2015, ch. 179, § 1]. Smithfield, where the exemption is four
22 thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by
23 ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);
- 24 (xi) Warren, where the exemption shall not exceed five thousand five hundred dollars
25 (\$5,500) on motor vehicles, or ~~nine thousand five hundred eighty-four dollars (\$9,584)~~ [ten](#)
26 [thousand one hundred seventy-five dollars \(\\$10,175\)](#) on real property;
- 27 (xii) Westerly, where the town council may, by ordinance, provide an exemption of the
28 total value of the veterans' real and personal property to a maximum of forty thousand five
29 hundred dollars (\$40,500);
- 30 (xiii) Barrington, where the town council may, by ordinance, provide for an exemption of
31 six thousand dollars (\$6,000) for real property;
- 32 (xiv) Exeter, where the exemption is five thousand dollars (\$5,000);
- 33 (xv) Gloucester, where the exemption shall not exceed thirty thousand dollars (\$30,000);
- 34 (xvi) West Warwick, where the city council may, by ordinance, provide for an exemption

1 of up to ten thousand dollars (\$10,000);

2 (xvii) Warwick, where the city council may, by ordinance, provide for an exemption of a
3 maximum of four thousand dollars (\$4,000);

4 (xviii) [As added by P.L 2016, ch. 238, § 1]. Charlestown, where the town council may,
5 by ordinance, provide for an additional exemption of a maximum of one hundred fifty dollars
6 (\$150) to any veteran of the United States armed services, regardless of their qualified service
7 dates, who was honorably discharged, or to the unmarried widow or widower of that person who
8 is not currently receiving this statutory exemption;

9 (xix) [As added by P.L 2016, ch. 268, § 1]. Charlestown, where the town council may, by
10 ordinance, provide for an additional tax credit of one hundred fifty dollars (\$150) to any veteran
11 of the United States armed services, regardless of their qualified service dates, who was
12 honorably discharged, or to the unmarried widow or widower of that person who is not currently
13 receiving this statutory exemption; and

14 (xx) Narragansett, where the town council may, by ordinance, provide for an exemption
15 of 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.

17 (2) The exemption is applied to the property in the municipality where the person resides,
18 and if there is not sufficient property to exhaust the exemption, the person may claim the balance
19 in any other city or town where the person may own property; provided, that the exemption is not
20 allowed in favor of any person who is not a legal resident of the state, or unless the person
21 entitled to the exemption has presented to the assessors, on or before the last day on which sworn
22 statements may be filed with the assessors for the year for which exemption is claimed, evidence
23 that he or she is entitled, which evidence shall stand so long as his or her legal residence remains
24 unchanged; provided, however, that in the town of South Kingstown, the person entitled to the
25 exemption shall present to the assessors, at least five (5) days prior to the certification of the tax
26 roll, evidence that he or she is entitled to the exemption; and, provided, further, that the
27 exemption provided for in this subdivision to the extent that it applies in any city or town, shall be
28 applied in full to the total value of the person's real and tangible personal property located in the
29 city or town; and, provided, that there is an additional exemption from taxation in the amount of
30 one thousand dollars (\$1,000), except in:

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

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

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

1 a maximum of twenty-two thousand five hundred dollars (\$22,500);

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

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

4 (vi) New Shoreham, where the town council may, by ordinance, provide for an

5 exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

6 (vii) North Providence, where the town council may, by ordinance, provide for an

7 exemption of a maximum of five thousand dollars (\$5,000);

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

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

10 and

11 (x) Barrington, where the town council may, by ordinance, provide for an exemption of

12 six thousand dollars (\$6,000) for real property; of the property of every honorably discharged

13 veteran of World War I or World War II, Korean or Vietnam, Grenada or Lebanon conflicts, the

14 Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict at any

15 time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or

16 undeclared war for which a campaign ribbon or expeditionary medal was earned, who is

17 determined by the Veterans Administration of the United States of America to be totally disabled

18 through service connected disability and who presents to the assessors a certificate from the

19 veterans administration that the person is totally disabled, which certificate remains effectual so

20 long as the total disability continues.

21 (3) Provided, that:

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

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

24 (ii) Cumberland town council may, by ordinance, provide for an exemption of a

25 maximum of twenty-two thousand five hundred dollars (\$22,500);

26 (iii) Little Compton may, by ordinance, exempt real property of each of the totally

27 disabled persons in the amount of six thousand dollars (\$6,000);

28 (iv) Middletown may exempt the real property of each of the totally disabled persons in

29 the amount of five thousand dollars (\$5,000);

30 (v) New Shoreham town council may, by ordinance, provide for an exemption of a

31 maximum of thirty-six thousand four hundred fifty dollars (\$36,450);

32 (vi) North Providence town council may, by ordinance, provide for an exemption of a

33 maximum of five thousand dollars (\$5,000);

34 (vii) Tiverton town council may, by ordinance, exempt real property of each of the totally

1 disabled persons in the amount of five thousand dollars (\$5,000), subject to voters' approval at the
2 financial town meeting;

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

5 (ix) Westerly town council may, by ordinance, provide for an exemption on the total
6 value of real and personal property to a maximum of forty-six thousand five hundred dollars
7 (\$46,500).

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

9 Warren, where its town council may, by ordinance, provide for an exemption not
10 exceeding eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably
11 discharged veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts,
12 the Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at
13 any time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict
14 or undeclared war for which a campaign ribbon or expeditionary medal was earned, who is
15 determined by the Veterans' Administration of the United States of America to be partially
16 disabled through a service connected disability and who presents to the assessors a certificate that
17 he is partially disabled, which certificate remains effectual so long as the partial disability
18 continues. Provided, however, that the Barrington town council may exempt real property of each
19 of the above named persons in the amount of three thousand dollars (\$3,000); Warwick city
20 council may, by ordinance, exempt real property of each of the above-named persons and to any
21 person who served in any capacity in the military or naval service during the period of time of the
22 Persian Gulf conflict, whether or not the person served in the geographical location of the
23 conflict, in the amount of four thousand dollars (\$4,000).

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

30 (b) In addition to the exemption provided in subsection (a) of this section, there is a ten-
31 thousand dollar (\$10,000) exemption from local taxation on real property for any veteran and the
32 unmarried widow or widower of a deceased veteran of the military or naval service of the United
33 States who is determined, under applicable federal law by the Veterans Administration of the
34 United States, to be totally disabled through service-connected disability and who, by reason of

1 the disability, has received assistance in acquiring "specially adopted housing" under laws
2 administered by the veterans' administration; provided, that the real estate is occupied as his or
3 her domicile by the person; and, provided, that if the property is designed for occupancy by more
4 than one family, then only that value of so much of the house as is occupied by the person as his
5 or her domicile is exempted; and, provided, that satisfactory evidence of receipt of the assistance
6 is furnished to the assessors except in:

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

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

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

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

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

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

18 (7) Lincoln, where the town council may, by ordinance, provide for an exemption of a
19 maximum of fifteen thousand dollars (\$15,000); and

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

22 (c) In addition to the previously provided exemptions, any veteran of the military or
23 naval service of the United States who is determined, under applicable federal law by the
24 Veterans' Administration of the United States to be totally disabled through service-connected
25 disability may, by ordinance, passed in the city or town where the veteran's property is assessed,
26 receive a ten thousand dollar (\$10,000) exemption from local taxation on his or her property
27 whether real or personal and if the veteran owns real property may be exempt from taxation by
28 any fire and/or lighting district; provided, that in the town of: North Kingstown, where the
29 amount of the exemption shall be eleven thousand dollars (\$11,000) commencing with the
30 December 31, 2002, assessment; and for the town of Westerly, where the amount of the
31 exemption shall be thirty-nine thousand dollars (\$39,000) commencing with the December 31,
32 2005, assessment; and in the town of Cumberland, where the amount of the exemption shall not
33 exceed forty-seven thousand five hundred forty-four dollars (\$47,544); and the town of
34 Narragansett, where the amount of the exemption shall not exceed twenty thousand dollars

1 (\$20,000) from the assessed value of real property or twelve thousand dollars (\$12,000) from the
2 assessed value of a motor vehicle; and in the city of Cranston, commencing with the December
3 31, 2016, assessment, where the exemption will not exceed two hundred fifty thousand dollars
4 (\$250,000) and be extended to the unmarried widow or widower of such veteran.

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

9 (e) In addition to the previously provided exemptions, there may by ordinance passed in
10 the city or town where the person's property is assessed, be an additional fifteen thousand dollars
11 (\$15,000) exemption from local taxation on real and personal property for any veteran of military
12 or naval service of the United States or the unmarried widow or widower of person who has been
13 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of
14 the United States, except in:

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

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

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

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

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

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

31 (i) In addition to the previously provided exemption, any veteran who is discharged from
32 the military or naval service of the United States under conditions other than dishonorable, or an
33 officer who is honorably separated from military or naval service, who is determined, under
34 applicable federal law by the Veterans Administration of the United States to be totally and

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

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

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
16 line 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
21 taxation 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 two hundred fifteen dollars (\$9,215)~~ [nine thousand seven hundred](#)
24 [eighty-three dollars \(\\$9,783\)](#);

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

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

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

33 (6) Westerly. The town of Westerly may provide, by ordinance, an exemption on the total
34 value of real and personal property not to exceed forty-six thousand five hundred dollars

1 (\$46,500);

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

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

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

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

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

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

20 **44-3-12. Visually impaired persons -- Exemption.**

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

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

27 Warren. Which exemption shall be up to ~~thirty-eight thousand five hundred twenty~~
28 ~~dollars (\$38,520)~~ forty thousand eight hundred ninety-five dollars (\$40,895); and

29 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real
30 property. The exemption shall apply to the property in the municipality where the person resides,
31 and if there is not sufficient property to exhaust the exemption, the person may proclaim the
32 balance in any city or town where he or she may own property; except for the town of
33 Cumberland, which exemption shall be up to forty-seven thousand five hundred forty-four dollars
34 (\$47,544); and

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

15 West Warwick. Which exemption shall be equal to three hundred thirty-five dollars
16 (\$335).

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

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

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

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

1 31st; or, over the age of seventy-five (75) years, as of the preceding December 31st, and which
2 exemption is in addition to any and all other exemptions from taxation to which the resident may
3 otherwise be entitled. The exemption shall be applied uniformly and without regard to ability to
4 pay. Only one exemption shall be granted to cotenants, joint tenants, and tenants by the entirety,
5 even though all the cotenants, joint tenants and tenants by the entirety are sixty-five (65) years of
6 age or over as of the preceding December 31st. The exemption applies to a life tenant who has the
7 obligation for payment of the tax on real estate. The town council of the town of Bristol shall, by
8 ordinance, establish the value of this exemption.

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

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

1 the preceding December 31st up to an amount of fifty thousand dollars (\$50,000); or, of the age
2 of eighty-five (85) years or more, as of the preceding December 31st up to an amount of fifty-
3 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 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 an amount not exceeding ten thousand dollars
25 (\$10,000) of valuation, and which exemption is in addition to any and all other exemptions from
26 taxation to which the person may be otherwise entitled. The exemption shall be applied uniformly
27 and without regard to ability to pay. Only one exemption shall be granted to cotenants, joint
28 tenants, and tenants by the entirety, even though all of the cotenants, joint tenants, and tenants by
29 the entirety are sixty-five (65) years of age or over. The exemption applies to a life tenant who
30 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 ~~eight hundred seventy six dollars (\$28,876)~~ thirty thousand six hundred fifty-six dollars

1 [§30.656](#) of valuation and which exemption is in addition to any and all other exemptions from
2 taxation to which the person may be otherwise entitled. The exemption shall be applied uniformly
3 and without regard to ability to pay. Only one exemption shall be granted to cotenants, joint
4 tenants, and tenants by the entirety, even though all of the cotenants, joint tenants, and tenants by
5 the entirety are sixty-five (65) years of age or over. The exemption applies to a life tenant who
6 has 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 from
14 taxation a real property situated in the town owned and occupied for a period of five (5) years
15 next prior to filing of an application for a tax exemption, by any person over the age of sixty-five
16 (65) years, and which exemption is in an amount and pursuant to any income limitations that the
17 council may prescribe in the ordinance from time to time, and which exemption is in addition to
18 any and all other exemptions from taxation to which the person may be otherwise entitled. The
19 exemption shall be applied uniformly and without regard to ability to pay. Only one exemption
20 shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all of the
21 cotenants, joint tenants, and tenants by the entirety are sixty-five (65) years of age or over. The
22 exemption applies to a life tenant who has the obligation for the payment of the tax on real
23 property.

24 **44-3-15. Persons who are totally disabled.**

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

1 the person who is disabled resides; and provided, further, that the exemption shall not be allowed
2 unless the person entitled thereto shall have presented to the assessors, on or before the last day
3 on which sworn statements may be filed with the assessors for the year for which the foregoing is
4 claimed, due evidence that he or she is so entitled, which evidence shall stand so long as his or
5 her legal residence remains unchanged. The foregoing is in addition to any other exemption
6 provided by law; and provided further that in the town of Warren the exemption shall be in the
7 amount of ~~nineteen thousand two hundred ninety one dollars (\$19,291)~~ twenty thousand four
8 hundred eighty dollars (\$20,480).

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

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LC002685
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION--TOWN OF
WARREN

- 1 This act would increase various property tax exemptions available in the town of Warren.
- 2 This act would take effect upon passage.

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LC002685
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