

2018 -- S 2382

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LC004553  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senators DiPalma, Felag, and Seveney

Date Introduced: February 15, 2018

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

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

- 1 (i) Burrillville, where the exemption is four thousand dollars (\$4,000);
- 2 (ii) Cumberland, where the town council may, by ordinance, provide for an exemption of  
3 a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);
- 4 (iii) Cranston, where the exemption shall not exceed three thousand dollars (\$3,000);
- 5 (iv) Jamestown, where the town council may, by ordinance, provide for an exemption for  
6 veterans, and a tax credit for one hundred percent (100%) service-related disabled veterans at the  
7 discretion of the council;
- 8 (v) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000); and  
9 where the town council may also provide for a real estate tax exemption not exceeding ten  
10 thousand dollars (\$10,000) for those honorably discharged active duty veterans who served in  
11 Operation Desert Storm;
- 12 (vi) Newport, where the exemption is four thousand dollars (\$4,000);
- 13 (vii) New Shoreham, where the town council may, by ordinance, provide for an  
14 exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);
- 15 (viii) North Kingstown, where the exemption is ten thousand dollars (\$10,000);
- 16 (ix) North Providence, where the town council may, by ordinance, provide for an  
17 exemption of a maximum of five thousand dollars (\$5,000);
- 18 (x) [As amended by P.L. 2015, ch. 168, § 1]. Smithfield, where the exemption is ten  
19 thousand dollars (\$10,000);
- 20 (x) [As amended by P.L. 2015, ch. 179, § 1]. Smithfield, where the exemption is four  
21 thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by  
22 ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);
- 23 (xi) Warren, where the exemption shall not exceed five thousand five hundred dollars  
24 (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real  
25 property;
- 26 (xii) Westerly, where the town council may, by ordinance, provide an exemption of the  
27 total value of the veterans' real and personal property to a maximum of forty thousand five  
28 hundred dollars (\$40,500);
- 29 (xiii) Barrington, where the town council may, by ordinance, provide for an exemption of  
30 six thousand dollars (\$6,000) for real property;
- 31 (xiv) Exeter, where the exemption is five thousand dollars (\$5,000);
- 32 (xv) Gloucester, where the exemption shall not exceed thirty thousand dollars (\$30,000);
- 33 (xvi) West Warwick, where the city council may, by ordinance, provide for an exemption  
34 of up to ten thousand dollars (\$10,000);

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

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

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

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

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

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

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

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

1 (iii) Cumberland, where the town council may, by ordinance, provide for an exemption of  
2 a maximum of twenty-two thousand five hundred dollars (\$22,500);  
3 (iv) Lincoln, where the exemption shall not exceed ten thousand dollars (\$10,000);  
4 (v) Newport, where the exemption is four thousand dollars (\$4,000);  
5 (vi) New Shoreham, where the town council may, by ordinance, provide for an  
6 exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);  
7 (vii) North Providence, where the town council may, by ordinance, provide for an  
8 exemption of a maximum of five thousand dollars (\$5,000);  
9 (viii) Smithfield, where the exemption is four thousand dollars (\$4,000);  
10 (ix) Warren, where the exemption shall not exceed eleven thousand dollars (\$11,000);  
11 and  
12 (x) Barrington, where the town council may, by ordinance, provide for an exemption of  
13 six thousand dollars (\$6,000) for real property; of the property of every honorably discharged  
14 veteran of World War I or World War II, Korean or Vietnam, Grenada or Lebanon conflicts, the  
15 Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict at any  
16 time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or  
17 undeclared war for which a campaign ribbon or expeditionary medal was earned, who is  
18 determined by the Veterans Administration of the United States of America to be totally disabled  
19 through service connected disability and who presents to the assessors a certificate from the  
20 veterans administration that the person is totally disabled, which certificate remains effectual so  
21 long as the total disability continues.

22 (3) Provided, that:

23 (i) Burrillville may exempt real property of the totally disabled persons in the amount of  
24 six thousand dollars (\$6,000);  
25 (ii) Cumberland town council may, by ordinance, provide for an exemption of a  
26 maximum of twenty-two thousand five hundred dollars (\$22,500);  
27 (iii) Little Compton may, by ordinance, exempt real property of each of the totally  
28 disabled persons in the amount of six thousand dollars (\$6,000);  
29 (iv) Middletown may exempt the real property of each of the totally disabled persons in  
30 the amount of five thousand dollars (\$5,000);  
31 (v) New Shoreham town council may, by ordinance, provide for an exemption of a  
32 maximum of thirty-six thousand four hundred fifty dollars (\$36,450);  
33 (vi) North Providence town council may, by ordinance, provide for an exemption of a  
34 maximum of five thousand dollars (\$5,000);

1           (vii) ~~Tiverton town council may, by ordinance, exempt real property of each of the totally~~  
2 ~~disabled persons in the amount of five thousand dollars (\$5,000), subject to voters' approval at the~~  
3 ~~financial town meeting~~ The Tiverton town council may, by ordinance which may be amended  
4 from time to time, provide for a four hundred dollars (\$400) tax credit or greater on the real  
5 property of each of the totally disabled persons;

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

8           (ix) Westerly town council may, by ordinance, provide for an exemption on the total  
9 value of real and personal property to a maximum of forty-six thousand five hundred dollars  
10 (\$46,500).

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

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

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

33           (b) In addition to the exemption provided in subsection (a) of this section, there is a ten-  
34 thousand dollar (\$10,000) exemption from local taxation on real property for any veteran and the

1 unmarried widow or widower of a deceased veteran of the military or naval service of the United  
2 States who is determined, under applicable federal law by the Veterans Administration of the  
3 United States, to be totally disabled through service-connected disability and who, by reason of  
4 the disability, has received assistance in acquiring "specially adopted housing" under laws  
5 administered by the veterans' administration; provided, that the real estate is occupied as his or  
6 her domicile by the person; and, provided, that if the property is designed for occupancy by more  
7 than one family, then only that value of so much of the house as is occupied by the person as his  
8 or her domicile is exempted; and, provided, that satisfactory evidence of receipt of the assistance  
9 is furnished to the assessors except in:

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

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

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

15 (4) 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 (5) North Providence, where the town council may, by ordinance, provide for an  
18 exemption not to exceed twelve thousand five hundred dollars (\$12,500);

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

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

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

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

27 (c) In addition to the previously provided exemptions, any veteran of the military or  
28 naval service of the United States who is determined, under applicable federal law by the  
29 Veterans' Administration of the United States to be totally disabled through service-connected  
30 disability may, by ordinance, passed in the city or town where the veteran's property is assessed,  
31 receive a ten thousand dollar (\$10,000) exemption from local taxation on his or her property  
32 whether real or personal and if the veteran owns real property may be exempt from taxation by  
33 any fire and/or lighting district; provided, that in the town of: North Kingstown, where the  
34 amount of the exemption shall be eleven thousand dollars (\$11,000) commencing with the

1 December 31, 2002, assessment; and for the town of Westerly, where the amount of the  
2 exemption shall be thirty-nine thousand dollars (\$39,000) commencing with the December 31,  
3 2005, assessment; and in the town of Cumberland, where the amount of the exemption shall not  
4 exceed forty-seven thousand five hundred forty-four dollars (\$47,544); and the town of  
5 Narragansett, where the amount of the exemption shall not exceed twenty thousand dollars  
6 (\$20,000) from the assessed value of real property or twelve thousand dollars (\$12,000) from the  
7 assessed value of a motor vehicle; and in the city of Cranston, commencing with the December  
8 31, 2016, assessment, where the exemption will not exceed two hundred fifty thousand dollars  
9 (\$250,000) and be extended to the unmarried widow or widower of such veteran, and in the town  
10 of Tiverton, where by ordinance, a tax credit of two hundred dollars (\$200) or greater shall be  
11 applied to the qualified veteran's property assessment tax bill.

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

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

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

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

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

28 (4) Tiverton, where the town council may by ordinance provide for a tax credit of six  
29 hundred dollars (\$600) or greater.

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

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

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

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

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

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

24 **44-3-5. Gold star parents' exemption.**

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

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

34 (2) Warren. The town of Warren may provide, by ordinance, an exemption from taxation



1 not to exceed nine thousand seven hundred eighty-three dollars (\$9,783);

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

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

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

10 (6) Westerly. The town of Westerly may provide, by ordinance, an exemption on the total  
11 value of real and personal property not to exceed forty-six thousand five hundred dollars  
12 (\$46,500);

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

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

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

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

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

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

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

33 **44-3-12. Visually impaired persons -- Exemption.**

34 (a) The property of each person who is legally blind according to federal standards as

1 certified by a licensed physician or as certified by the Rhode Island services for the blind and  
2 visually impaired shall be exempted from taxation to the amount of six thousand dollars (\$6,000),  
3 except for the towns of:

4 Tiverton. Which exemption shall be ~~seven thousand five hundred dollars (\$7,500)~~  
5 provided by town ordinance as a tax credit of three hundred dollars (\$300) or greater; and

6 Warren. Which exemption shall be up to forty thousand eight hundred ninety-five dollars  
7 (\$40,895); and

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

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

28 West Warwick. Which exemption shall be equal to three hundred thirty-five dollars  
29 (\$335).

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

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

33 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real  
34 property. The exemption shall increase automatically each year by the same percentage as the

1 percentage increase in the total amount of taxes levied by the city or town. The automatic  
2 increase shall not apply to cities or towns that have increased the exemption provided by  
3 subsection (a) above the minimum of six thousand dollars (\$6,000), except for the ~~towns~~ [town](#) of:

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

5 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real  
6 property. If the application of the automatic increase to an exemption of six thousand dollars  
7 (\$6,000) on a continuous basis from December 31, 1987, to any subsequent assessment date  
8 would result in a higher exemption than the exemption enacted by the city or town council, then  
9 the amount provided by the automatic increase applies.

10 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

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1           This act would allow the Tiverton town council to grant, by ordinance, property tax  
2 credits and would remove the current property assessment value-based tax exemptions for  
3 veterans, gold star parents and visually impaired persons.

4           This act would take effect upon passage.

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