

**2012 -- S 3034 SUBSTITUTE A**

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LC02707/SUB A  
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**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2012**

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A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

Introduced By: Senator Dawson T. Hodgson

Date Introduced: May 31, 2012

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-3-13 of the General Laws in Chapter 44-3 entitled "Property  
2 Subject to Taxation" is hereby amended to read as follows:

3           **44-3-13. Persons over the age of 65 years – Exemption and credits.** -- (a) Bristol. -  
4 The town of Bristol may exempt from taxation the real estate situated in the town owned and  
5 occupied by any resident over the age of sixty-five (65) years, as of the preceding December 31st;  
6 or, over the age of seventy (70) years, as of the preceding December 31st; or, over the age of  
7 seventy-five (75) years, as of the preceding December 31st, and which exemption is in addition to  
8 any and all other exemptions from taxation to which the resident may otherwise be entitled. The  
9 exemption shall be applied uniformly and without regard to ability to pay. Only one exemption  
10 shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all the  
11 cotenants, joint tenants and tenants by the entirety are sixty-five (65) years of age or over as of  
12 the preceding December 31st. The exemption applies to a life tenant who has the obligation for  
13 payment of the tax on real estate. The town council of the town of Bristol shall, by ordinance,  
14 establish the value of this exemption.

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

1 (c) Cranston.

2 (1) The city council of the city of Cranston may, by ordinance, exempt from valuation  
3 for taxation the real property situated in the city and owned and occupied by any person over the  
4 age of sixty-five (65) years which exemption is in an amount not exceeding nine thousand dollars  
5 (\$9,000) and which exemption is in addition to any and all other exemptions from taxation to  
6 which the person may be otherwise entitled. The exemption shall be applied uniformly and  
7 without regard to ability to pay.

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

14 (d) East Greenwich. - The town council of the town of East Greenwich may, by  
15 ordinance, and upon any terms and conditions that it deems reasonable, ~~exempt from taxation the~~  
16 provide a credit against taxes otherwise due with respect to real estate situated in the town of East  
17 Greenwich owned and occupied by any resident of the age of sixty-five (65) to ~~seventy (70)~~ sixty-  
18 nine (69) years, as of the preceding December 31st ~~up to an~~ in the amount of ~~twenty-six thousand~~  
19 ~~dollars (\$26,000)~~ five hundred fifteen dollars (\$515); or, of the age of seventy (70) to ~~seventy-~~  
20 ~~five (75)~~ seventy-four (74) years, as of the preceding December 31st ~~up to an~~ in the amount of  
21 ~~thirty-four thousand dollars (\$34,000)~~ seven hundred seventy-one dollars (\$771); or, of the age of  
22 seventy-five (75) to ~~eighty (80)~~ seventy-nine (79) years, as of the preceding December 31st ~~up to~~  
23 ~~an~~ in the amount of ~~forty-two thousand dollars (\$42,000)~~ one thousand twenty-nine thousand  
24 dollars (\$1,029); or, of the age of eighty (80) to ~~eighty-five (85)~~ eighty-four (84) years, as of the  
25 preceding December 31st ~~up to an~~ in the amount of ~~fifty thousand dollars (\$50,000)~~ one thousand  
26 five hundred forty-two dollars (\$1,542); or, of the age of eighty-five (85) years or more, as of the  
27 preceding December 31st ~~up to an~~ in the amount of ~~fifty-eight thousand dollars (\$58,000)~~ one  
28 thousand five hundred fifty dollars (\$1,550), and which ~~exemption credit~~ is in addition to any and  
29 all other exemptions or credits from taxation to which the resident may otherwise be entitled. The  
30 ~~exemption credit~~ shall be applied uniformly and without regard to ability to pay. Only one  
31 ~~exemption credit~~ shall be granted to cotenants, joint tenants, and tenants by the entirety, even  
32 though all the cotenants, joint tenants, and tenants by the entirety are eligible for ~~an exemption a~~  
33 credit pursuant to this subsection. The ~~exemption credit~~ applies to a life tenant who has the  
34 obligation for payment of the tax on real estate.

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

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

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

23 (h) Warren. - The town council of the town of Warren may, by ordinance, exempt from  
24 taxation the real property situated in the town owned and occupied by any person over the age of  
25 sixty-five (65) years, and which exemption is in amount not exceeding twenty-eight thousand  
26 nine hundred dollars (\$28,900) of valuation and which exemption is in addition to any and all  
27 other exemptions from taxation to which the person may be otherwise entitled. The exemption  
28 shall be applied uniformly and without regard to ability to pay. Only one exemption shall be  
29 granted to cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants,  
30 joint tenants, and tenants by the entirety are sixty-five (65) years of age or over. The exemption  
31 applies to a life tenant who has the obligation for the payment of the tax on the real property.

32 (i) Warwick. - The finance director of the city of Warwick may, by ordinance, exempt  
33 from taxation owner occupied residential real property or personal property located within the  
34 city of any person sixty-five (65) years or over, which exemption is in an amount not exceeding

1 twelve thousand dollars (\$12,000) of valuation and which exemption is in addition to any and all  
2 other exemptions from taxation and tax credits to which the person may be entitled by this  
3 chapter or any other provision of law.

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

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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- 1           This act would make a number of changes and clarifications in the structure of the real
- 2 estate tax credits for the elderly in the town of East Greenwich.
- 3           This act would take effect upon passage.

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