

TOWN OF WEST WARWICK**RESOLUTION****OF****TOWN COUNCIL****NO. 2024 - 13**

SUBJECT: REQUESTING THE GENERAL ASSEMBLY TO AMEND RIGLS §44-3-16. ELDERLY – FREEZE OF TAX RATE AND VALUATION; §44-3-13.1. WEST WARWICK – EXEMPTION OF PERSONS OVER THE AGE OF 65 YEARS; AND §44-3-4. VETERANS' EXEMPTIONS

WHEREAS, the Town Council of the Town of West Warwick recognizes the practice of offering tax exemptions to our qualified elderly and veteran residents; and

WHEREAS, the Town Council desires to continue these practices and requires the General Assembly to amend the applicable enabling legislation to allow for the amendment of local ordinances during our annual budget processes to facilitate exemptions adjustments, as desired.

NOW, THEREFORE, BE IT RESOLVED: that the Town Council respectfully requests that all State Senators, Representatives, and the Governor support the proposed amendments to RIGLs §44-3-16, §44-3-13.1, and §44-3-4 as described in Appendix A;

AND BE IT FURTHER RESOLVED: that the Town Clerk shall submit a copy of this resolution to the West Warwick State Senators and Representatives, the Senate President, the Speaker of the House, and the Governor in consideration of their support to adopt these amendments to

the Rhode Island General Laws.

PASSED AND APPROVED THIS 16th DAY OF FEBRUARY 2024.

APPROVED: David Gosselein Jr.
DAVID GOSSELIN, JR., TOWN COUNCIL PRESIDENT

ATTEST: Sarah Rapose
SARAH RAPOSE, CMC, COUNCIL CLERK

Appendix A

Resolution 2024 –

§ 44-3-4. Veterans' exemptions.

(a)(1) The property of each person who served in the military, national guard, or naval service of the United States in the war of the rebellion, the Spanish-American war, the insurrection in the Philippines, the China-relief expedition, or World War I, and the property of each person who served in the military, national guard, or naval service of the United States in World War II at any time during the period beginning December 7, 1941, and ending on December 31, 1946, and members who served in uniform during the Cold War between 1947 through 1991, including those members who did not serve in a declared war or conflict and the property of each person who served in the military, national guard, or naval services of the United States in the Korean conflict at any time during the period beginning June 27, 1950, and ending January 31, 1955, or in the Vietnam conflict at any time during the period beginning February 28, 1961, and ending May 7, 1975, or who actually served in the Grenada or Lebanon conflicts of 1983-1984, or the Persian Gulf conflict, the Haitian conflict, the Somalian conflict, and the Bosnian conflict, at any time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or undeclared war and who was honorably discharged from the service, or who was discharged under conditions other than dishonorable, or who, if not discharged, served honorably, or the property of the unmarried widow or widower of that person, is exempted from taxation to the amount of one thousand dollars (\$1,000), except in:

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

(ii) *Cumberland*, where the town council may, by ordinance, provide for an exemption of a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);

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

(iv) *Jamestown*, where the town council may, by ordinance, provide for a tax credit or exemption to any veteran of the United States armed services regardless of their qualified service dates, who was honorably discharged or who was discharged under conditions other than dishonorable;

(v) *Lincoln*, where the exemption shall not exceed ten thousand dollars (\$10,000); and where the town council may also provide for a real estate tax exemption not exceeding ten thousand dollars (\$10,000) for those honorably discharged active duty veterans who served in Operation Desert Storm;

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

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

(xix) [As added by P.L. 2016, ch. 268, § 1]. *Charlestown*, where the town council may, by ordinance, provide for an additional tax credit to any veteran of the United States armed services, regardless of the veteran's qualified service dates, who was honorably discharged, or to the unmarried widow or widower of that person who is not currently receiving this statutory exemption;

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

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

(xxii) *North Smithfield*, where the town council may provide, by ordinance, as may be amended from time to time, a tax dollar credit reduction of three hundred and fifty dollars (\$350) or greater to any veteran as defined in subsection (a)(1) of this section, or a tax dollar credit reduction of two hundred dollars (\$200) or greater to the unmarried widow or widower of any veteran as defined in subsection (a)(1) of this section.

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

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

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

(3) Provided, that:

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

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

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

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

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

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

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

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

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

the Veterans Administration of the United States, to be totally disabled through service-connected disability and who, by reason of the disability, has received assistance in acquiring "specially adopted housing" under laws administered by the veterans' administration; provided, that the real estate is occupied as his or her domicile by the person; and, provided, that if the property is designed for occupancy by more than one family, then only that value of so much of the house as is occupied by the person as his or her domicile is exempted; and, provided, that satisfactory evidence of receipt of the assistance is furnished to the assessors except in:

- (1) *Cranston*, where the exemption shall not exceed thirty thousand dollars (\$30,000);
- (2) *Cumberland*, where the town council may provide for an exemption not to exceed seven thousand five hundred dollars (\$7,500);
- (3) *Newport*, where the exemption is ten thousand dollars (\$10,000) or ten percent (10%) of assessed valuation, whichever is greater;
- (4) *New Shoreham*, where the town council may, by ordinance, provide for an exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);
- (5) *North Providence*, where the town council may, by ordinance, provide for an exemption not to exceed twelve thousand five hundred dollars (\$12,500);
- (6) *Westerly*, where the town council may, by ordinance, provide for an exemption of a maximum of forty thousand five hundred dollars (\$40,500);
- (7) *Lincoln*, where the town council may, by ordinance, provide for an exemption of a maximum of fifteen thousand dollars (\$15,000);
- (8) *Narragansett*, where the town council may, by ordinance, provide for an exemption of a maximum of fifty thousand dollars (\$50,000);
- (9) *Tiverton*, where the town council may, by ordinance, provide for a tax credit of two hundred dollars (\$200) or greater, as may be amended from time to time;
- (10) *Jamestown*, where the town council may, by ordinance, provide for a tax credit; and

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

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

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

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

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

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

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

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

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

2022, ch. 196, § 1, effective June 27, 2022; P.L. 2022, ch. 197, § 1, effective June 27, 2022; P.L. 2023, ch. 177, § 1, effective June 20, 2023; P.L. 2023, ch. 178, § 1, effective June 20, 2023.

§ 44-3-13.1. West Warwick — Exemption of persons over the age of 65 years.

The town council of the town of West Warwick may, by ordinance, exempt from taxation the real property situated in the town owned and occupied by any person over the age of sixty-five (65) years, and which exemption is in an amount up to ~~ten~~ **thirty** thousand dollars (~~\$10,000~~ **30,000**), and which exemption is in addition to any and all other exemptions from taxation to which the person may be otherwise entitled. The exemption shall be applied uniformly and without regard to ability to pay. Only one exemption shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants, joint tenants, and tenants by the entirety are sixty-five (65) years of age or over. The exemption applies to a life tenant who has the obligation for the payment of the tax on the real property.

History of Section.

P.L. 1984, ch. 38, § 1; P.L. 1994, ch. 124, § 1; P.L. 2007, ch. 398, § 1; P.L. 2007, ch. 461, § 1; P.L. 2016, ch. 248, § 1; P.L. 2016, ch. 279, § 1.

(iii) An exemption of ~~two hundred thirty-five dollars (\$235)~~ **up to six hundred dollars (\$600)** for those having a gross annual income from all sources of \$20,001 to \$25,000;

(iv) An exemption of ~~one hundred ninety dollars (\$190)~~ **up to four hundred dollars (\$400)** for those having a gross annual income from all sources of \$25,001 to \$30,000;

(v) An exemption of ~~one hundred dollars (\$100)~~ **up to three hundred dollars (\$300)** for those having a gross annual income from all sources of \$30,001 to \$35,000.

(vi) An exemption of up to two hundred dollars (\$200) for those having a gross annual income from all sources of \$35,001 to \$40,000.

(vii) An exemption of up to one hundred-fifty dollars (\$150) for those having a gross annual income from all sources of \$40,001 to \$45,000.

(2) Provided, that the exemption schedule applies only to single family dwellings in which the person resides; provided, further, that the person acquired the property for actual consideration paid or inherited the property; provided, further, that the person has resided in the town of West Warwick for a period of three (3) years ending with the date of assessment for the year for which exemption is claimed; and provided, further, that the exemption is not allowed unless the person entitled to it has presented to the assessors, on or before the last day on which sworn statements may be filed with the tax assessor for the year for which the exemption is claimed, evidence that he or she is entitled, which evidence shall stand as long as his or her residence remains unchanged. In the case of married persons, the age requirement will be met as soon as either the husband or wife reaches the age of sixty-five (65) years and in the event the husband passes away, a widow sixty-two (62) years of age to sixty-five (65) years of age is allowed the exemption as long as she remains unmarried.

(3) Those persons granted tax relief under chapter 255 of the Public Laws of 1972 have the option of retaining their current tax freeze or abandoning it to seek relief under this subsection.

(c) The town council of the town of Coventry may, by ordinance, exempt from taxation the real property and/or mobile homes situated in the town which is owned and occupied as the principal residence, by any one or more persons sixty-five (65)

years of age or over or by one who is totally and permanently disabled, regardless of age, domiciled in the town of Coventry, upon terms and conditions that may be established by the town council in the ordinance. The exemption is for taxes assessed December 31, 1975, and subsequent years. Any ordinance adopted by the town council pursuant to the provisions of this subsection and subsections (d) and (e) may be amended at any time and from time to time by the town council or any successor town council.

(d) The town council of the town of Coventry may, by ordinance, exempt from taxation the real property situated in the town, owned and occupied by any person, who is a veteran as defined in § 44-3-4, totally and permanently disabled or over the age of sixty-five (65) years, which exemption is in an amount not exceeding nine thousand dollars (\$9,000) of valuation, retroactive to real property assessed on December 31, 1978, and which exemption is in addition to any and all other exemptions from taxation to which the person may be entitled. The exemption is applied uniformly, and without regard to ability to pay, provided, that only one exemption is granted to cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants, joint tenants, and tenants by the entirety are veterans, totally and permanently disabled, or sixty-five (65) years of age or over. The exemption applies to a life tenant who has the obligation for the payment of the tax on the real property.

(e) The town council of the town of Coventry is authorized in the ordinance or ordinances to provide that any person who obtains an exemption pursuant to the ordinance to which the person is not entitled by the filing or making of any false statement or the proffering of any document or other writing known by the person to have been altered, forged, or to contain any false or untrue information is liable to the town of Coventry for an amount equal to double the amount of reduction in taxes resulting from the exemption, which amount is recoverable by the town in a civil action.

(f) The town council of the town of Exeter may provide, by ordinance, for the freezing of the rate and valuation of taxes on real property located in the town to any qualified person who is sixty-five (65) years or older regardless of income, or to any person who is totally and permanently disabled regardless of age, and income, provided, that the freeze of rate and valuation on real property applies only to single family dwellings in which the person resides; and provided, further, that the person acquired the property for actual consideration paid or inherited the property; and provided that the qualified person has presented to the assessors, on or before the last day on which sworn statements may be filed with the assessors for the year for which the exemption is claimed, evidence that he or she is entitled, which evidence shall stand as long as his or her legal residence remains unchanged. The stabilization of resulting tax

(i)(1) The town of Tiverton may provide, by ordinance, for a schedule of tax credits for any person who is sixty-five (65) years or older, which tax credit schedule is based upon annual adjusted gross income as defined for federal income tax purposes.

(2) Provided, that the tax credit schedule applies only to single-family dwellings in which the person resides; provided, further, that the person acquired the property for actual consideration paid or inherited the property; provided, further, that the person has resided in the town of Tiverton for a period of three (3) years ending with the date of assessment for the year for which the tax credit is claimed; and provided, further, that the tax credit is not allowed unless the person entitled to it has presented to the assessors, on or before the last day on which sworn statements may be filed with the tax assessor for the year for which the tax credit is claimed, due evidence that he or she is so entitled, which evidence shall stand as long as his or her residence remains unchanged.

(3) In the case of married persons, the age requirement will be met as soon as either the husband or wife reaches the age of sixty-five (65) years, and in the event a spouse passes away, a widow(er) sixty-two (62) years of age to sixty-five (65) years of age is allowed the tax credit as long as he or she remains unmarried.

(j) The city council of the city of Warwick may provide, by ordinance, for the freezing of the tax rate and valuation of real property for persons seventy (70) years of age or older who reside in owner occupied single-family homes where the income from all sources does not exceed seven thousand five hundred dollars (\$7,500) for a single person and does not exceed fifteen thousand dollars (\$15,000) for married couples. Persons seeking relief shall apply for an exemption to the tax assessor no later than March 15 of each year.

(k) The town council of the town of East Greenwich may provide, by ordinance, and upon such terms and conditions as it deems reasonable, for the freezing of both the tax rate attributable to education and the valuation of taxes on real property located in the town of any person who is sixty-five (65) years or older or of any person who is totally and permanently disabled regardless of age; provided, that the freeze of rate and valuation on real property applies only to single or two (2) family dwellings in which the person resides; and provided, further, that the person acquired the property for actual consideration paid or inherited the property; and provided, further, that the exemption is not allowed unless the person entitled to it has presented to the tax assessor, on or before the last day on which sworn statements may be filed with the assessor for the year for which the exemption is claimed, evidence that he or she is entitled, which evidence shall stand as long as his or her legal residence remains unchanged. The exemption is in addition to any other exemption provided by law; and

TOWN OF WEST WARWICK**RESOLUTION****OF****TOWN COUNCIL****NO. 2024 -**

SUBJECT: REQUESTING THE GENERAL ASSEMBLY TO AMEND RIGLS §44-3-16. ELDERLY – FREEZE OF TAX RATE AND VALUATION; §44-3-13.1. WEST WARWICK – EXEMPTION OF PERSONS OVER THE AGE OF 65 YEARS; AND §44-3-4. VETERANS' EXEMPTIONS

WHEREAS, the Town Council of the Town of West Warwick recognizes the practice of offering tax exemptions to our qualified elderly and veteran residents; and

WHEREAS, the Town Council desires to continue these practices and requires the General Assembly to amend the applicable enabling legislation to allow for the amendment of local ordinances during our annual budget processes to facilitate exemptions adjustments, as desired.

NOW, THEREFORE, BE IT RESOLVED: that the Town Council respectfully requests that all State Senators, Representatives, and the Governor support the proposed amendments to RIGLs §44-3-16, §44-3-13.1, and §44-3-4 as described in Appendix A;

AND BE IT FURTHER RESOLVED: that the Town Clerk shall submit a copy of this resolution to the West Warwick State Senators and Representatives, the Senate President, the Speaker of the House, and the Governor in consideration of their support to adopt these amendments to

the Rhode Island General Laws.

PASSED AND APPROVED THIS 6th DAY OF FEBRUARY 2024.

APPROVED: _____
DAVID GOSSELIN, JR., TOWN COUNCIL PRESIDENT

ATTEST: _____
SARAH RAPOSE, CMC, COUNCIL CLERK

DRAFT

§ 44-3-4. Veterans' exemptions.

(a)(1) The property of each person who served in the military, national guard, or naval service of the United States in the war of the rebellion, the Spanish-American war, the insurrection in the Philippines, the China-relief expedition, or World War I, and the property of each person who served in the military, national guard, or naval service of the United States in World War II at any time during the period beginning December 7, 1941, and ending on December 31, 1946, and members who served in uniform during the Cold War between 1947 through 1991, including those members who did not serve in a declared war or conflict and the property of each person who served in the military, national guard, or naval services of the United States in the Korean conflict at any time during the period beginning June 27, 1950, and ending January 31, 1955, or in the Vietnam conflict at any time during the period beginning February 28, 1961, and ending May 7, 1975, or who actually served in the Grenada or Lebanon conflicts of 1983-1984, or the Persian Gulf conflict, the Haitian conflict, the Somalian conflict, and the Bosnian conflict, at any time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or undeclared war and who was honorably discharged from the service, or who was discharged under conditions other than dishonorable, or who, if not discharged, served honorably, or the property of the unmarried widow or widower of that person, is exempted from taxation to the amount of one thousand dollars (\$1,000), except in:

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

(ii) *Cumberland*, where the town council may, by ordinance, provide for an exemption of a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);

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

(iv) ***Jamestown***, where the town council may, by ordinance, provide for a tax credit or exemption to any veteran of the United States armed services regardless of their qualified service dates, who was honorably discharged or who was discharged under conditions other than dishonorable;

(v) ***Lincoln***, where the exemption shall not exceed ten thousand dollars (\$10,000); and where the town council may also provide for a real estate tax exemption not exceeding ten thousand dollars (\$10,000) for those honorably discharged active duty veterans who served in Operation Desert Storm;

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

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

(viii) ***North Kingstown***, where the exemption is ten thousand dollars (\$10,000);

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

(x) [As amended by P.L. 2015, ch. 168, § 1]. ***Smithfield***, where the exemption is ten thousand dollars (\$10,000);

(x) [As amended by P.L. 2015, ch. 179, § 1]. ***Smithfield***, where the exemption is four thousand dollars (\$4,000). Provided, effective July 1, 2016, the ***Smithfield*** town council may, by ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);

(xi) ***Warren***, where the exemption shall not exceed five thousand five hundred dollars (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real property;

(xii) ***Westerly***, where the town council may, by ordinance, provide an exemption of the total value of the veterans' real and personal property to a maximum of forty thousand five hundred dollars (\$40,500);

(xiii) ***Barrington***, where the town council may, by ordinance, provide for an exemption of six thousand dollars (\$6,000) for real property;

(xiv) ***Exeter***, where the exemption is five thousand dollars (\$5,000);

(xv) ***Glocester***, where the exemption shall not exceed thirty thousand dollars (\$30,000);

(xvi) ***West Warwick***, where the city council may, by ordinance, provide for an exemption of up to ten thirty thousand dollars (\$10,000 30,000);

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

(xviii) [As added by P.L. 2016, ch. 238, § 1]. ***Charlestown***, where the town council may, by ordinance, provide for an additional exemption to any veteran of the United States armed services, regardless of the veteran's qualified service dates, who was honorably discharged, or to the unmarried widow or widower of that person who is not currently receiving this statutory exemption;

(xix) [As added by P.L. 2016, ch. 268, § 1]. ***Charlestown***, where the town council may, by ordinance, provide for an additional tax credit to any veteran of the United States armed services, regardless of the veteran's qualified service dates, who was honorably discharged, or to the unmarried widow or widower of that person who is not currently receiving this statutory exemption;

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

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

(xxii) ***North Smithfield***, where the town council may provide, by ordinance, as may be amended from time to time, a tax dollar credit reduction of three hundred and fifty dollars (\$350) or greater to any veteran as defined in subsection (a)(1) of this section, or a tax dollar credit reduction of two hundred dollars (\$200) or greater to the unmarried widow or widower of any veteran as defined in subsection (a)(1) of this section.

(2) The exemption is applied to the property in the municipality

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

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

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

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

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

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

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

(vii) *New Shoreham*, where the town council may, by ordinance, provide for an exemption of a maximum of five thousand dollars (\$5,000);

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

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

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

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

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

(3) Provided, that:

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

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

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

(iv) ***Middletown*** may exempt the real property of each of the

totally disabled persons in the amount of five thousand dollars (\$5,000);

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

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

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

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

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

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

(4) There is an additional exemption from taxation in the town of: *Warren*, where its town council may, by ordinance, provide for an exemption not exceeding eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably discharged veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts, the Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at any time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or undeclared war who is determined by the Veterans' Administration of the United States of America to be partially disabled through a

service-connected disability and who presents to the assessors a certificate that he or she is partially disabled, which certificate remains effectual so long as the partial disability continues. Provided, however, that the *Barrington* town council may exempt real property of each of the above named persons in the amount of three thousand dollars (\$3,000); *Warwick* city council may, by ordinance, exempt real property of each of the above-named persons and to any person who served in any capacity in the military or naval service during the period of time of the Persian Gulf conflict, whether or not the person served in the geographical location of the conflict, in the amount of four thousand dollars (\$4,000).

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

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

(1) *Cranston*, where the exemption shall not exceed thirty

thousand dollars (\$30,000);

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

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

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

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

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

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

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

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

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

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

(c) In addition to the previously provided exemptions, any veteran of the military or naval service of the United States who is determined, under applicable federal law by the Veterans' Administration of the United States to be totally disabled through service-connected disability may, by ordinance, passed in the city or town where the veteran's property is assessed, receive a ten thousand dollar (\$10,000) exemption from local taxation on his or her property whether real or personal and if the veteran owns real property may be

exempt from taxation by any fire and/or lighting district; provided, that in the town of: *North Kingstown*, where the amount of the exemption shall be eleven thousand dollars (\$11,000) commencing with the December 31, 2002, assessment; and for the town of *Westerly*, where the amount of the exemption shall be thirty-nine thousand dollars (\$39,000) commencing with the December 31, 2005, assessment; and in the town of *Cumberland*, where the amount of the exemption shall not exceed forty-seven thousand five hundred forty-four dollars (\$47,544); and the town of *Narragansett*, where the amount of the exemption shall not exceed twenty thousand dollars (\$20,000) from the assessed value of real property or twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle; and in the city of *Cranston*, commencing with the December 31, 2016, assessment, where the exemption will not exceed two hundred fifty thousand dollars (\$250,000) and be extended to the unmarried widow or widower of such veteran, and in the town of *Tiverton*, where, by ordinance, a tax credit of two hundred dollars (\$200) or greater shall be applied to the qualified veteran's property assessment tax bill.

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

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

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

(2) *Cumberland*, where the town council may by ordinance provide for an exemption of a maximum of forty-seven thousand five

hundred forty-four dollars (\$47,544);

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

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

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

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

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

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

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

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

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

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

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

History of Section.

P.L. 1989, ch. 542, § 92; P.L. 1989, ch. 509, § 1; P.L. 1992, ch. 160, § 1; 1992, ch. 195, § 1; P.L. 1993, ch. 157, § 1; P.L. 1993, ch. 163, § 1; P.L. 1993, ch. 252, § 1; P.L. 1993, ch. 334, § 1; P.L. 1993, ch. 337, § 1; P.L. 1994, ch. 33, § 1; P.L. 1994, ch. 51, § 1; P.L. 1994, ch. 124, § 1; P.L. 1994, ch. 159, § 1; P.L. 1994, ch. 219, § 1; P.L. 1994, ch. 252, § 1; P.L. 1994, ch. 320, § 1; P.L. 1994, ch. 360, § 1; P.L. 1994, ch. 406, § 1; P.L. 1995, ch. 284, § 1; P.L. 1995, ch. 305, § 3; P.L. 1995, ch. 351, § 1; P.L. 1995, ch. 362, § 1; P.L. 1996, ch. 23, § 1; P.L. 1996, ch. 25, § 1; P.L. 1996, ch. 71, § 1; P.L. 1996, ch. 80, § 1; P.L. 1996, ch. 376, § 1; P.L. 1997, ch. 182, § 1; P.L. 1997, ch. 246, § 1; P.L. 1997, ch. 277, § 1; P.L. 1997, ch. 335, § 1; P.L. 1998, ch. 357, § 1; P.L. 1999, ch. 9, § 1; P.L. 1999, ch. 19, § 1; P.L. 2000, ch. 475, § 1; P.L. 2001, ch. 308, § 1; P.L. 2001, ch. 348, § 1; P.L. 2002, ch. 27, § 1; P.L. 2002, ch. 31, § 1; P.L. 2002, ch. 93, § 1; P.L. 2002, ch. 98, § 1; P.L. 2003, ch. 21, § 1; P.L. 2003, ch. 27, § 1; P.L. 2003, ch. 93, § 1; P.L. 2003, ch. 428, § 1; P.L. 2004, ch. 161, § 1; P.L. 2004, ch. 176, § 1; P.L. 2005, ch. 15, § 1; P.L. 2005, ch. 30, § 1; P.L. 2005, ch. 170, § 1; P.L. 2005, ch. 423, § 1; P.L. 2006, ch. 89, § 1; P.L. 2006, ch. 151, § 1; P.L. 2006, ch. 257, § 1; P.L. 2006, ch. 279, § 1; P.L. 2007, ch. 91, § 1; P.L. 2007, ch. 184, § 1; P.L. 2007, ch. 216, § 1; P.L. 2007, ch. 352, § 1; P.L. 2007, ch. 398, § 1; P.L. 2007, ch. 461, § 1; P.L. 2007, ch. 465, § 1; P.L. 2008, ch. 79, § 1; P.L. 2008, ch. 83, § 1; P.L. 2010, ch. 199, § 1; P.L. 2010, ch. 241, § 1; P.L.

2013, ch. 161, § 1; P.L. 2013, ch. 207, § 1; P.L. 2013, ch. 259, § 1; P.L. 2013, ch. 348, § 1; P.L. 2014, ch. 225, § 1; P.L. 2014, ch. 330, § 1; P.L. 2015, ch. 168, § 1; P.L. 2015, ch. 179, § 1; P.L. 2016, ch. 238, § 1; P.L. 2016, ch. 248, § 1; P.L. 2016, ch. 268, § 1; P.L. 2016, ch. 279, § 1; P.L. 2016, ch. 312, § 1; P.L. 2016, ch. 320, § 1; P.L. 2017, ch. 75, § 1; P.L. 2017, ch. 99, § 1; P.L. 2017, ch. 183, § 1; P.L. 2017, ch. 457, § 1; P.L. 2017, ch. 472, § 1; P.L. 2018, ch. 48, § 1; P.L. 2018, ch. 53, § 1; P.L. 2018, ch. 65, § 1; P.L. 2018, ch. 68, § 1; P.L. 2018, ch. 185, § 1; P.L. 2018, ch. 209, § 1; P.L. 2019, ch. 158, § 1; P.L. 2019, ch. 165, § 1; P.L. 2021, ch. 408, § 1, effective July 14, 2021; P.L. 2021, ch. 409, § 1, effective July 14, 2021; P.L. 2022, ch. 196, § 1, effective June 27, 2022; P.L. 2022, ch. 197, § 1, effective June 27, 2022; P.L. 2023, ch. 177, § 1, effective June 20, 2023; P.L. 2023, ch. 178, § 1, effective June 20, 2023.

§ 44-3-13.1. West Warwick — Exemption of persons over the age of 65 years.

The town council of the town of West Warwick may, by ordinance, exempt from taxation the real property situated in the town owned and occupied by any person over the age of sixty-five (65) years, and which exemption is in an amount up to ~~ten thirty thousand~~ ~~dollars (\$10,000 30,000)~~, and which exemption is in addition to any and all other exemptions from taxation to which the person may be otherwise entitled. The exemption shall be applied uniformly and without regard to ability to pay. Only one exemption shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants, joint tenants, and tenants by the entirety are sixty-five (65) years of age or over. The exemption applies to a life tenant who has the obligation for the payment of the tax on the real property.

History of Section.

P.L. 1984, ch. 38, § 1; P.L. 1994, ch. 124, § 1; P.L. 2007, ch. 398, § 1;

**P.L. 2007, ch. 461, § 1; P.L. 2016, ch. 248, § 1; P.L. 2016, ch. 279, § 1.
§ 44-3-16. Elderly — Freeze of tax rate and valuation.**

(a) The city or town councils of the various cities and towns except the towns of West Warwick, Exeter, Coventry and Bristol may provide, by ordinance, for the freezing of the rate and valuation of taxes on real property located therein to any person who is sixty-five (65) years or older or to any person who is totally and permanently disabled regardless of age and who does not have income from all sources in excess of four thousand dollars (\$4,000) per year, or in the case of the town of Johnston to any person who is sixty-five (65) years or older or to any person who is totally and permanently disabled regardless of age and who does not have income from all sources in excess of six thousand dollars (\$6,000) per year, and a total income of seventy-two hundred dollars (\$7,200) for two (2) or more persons living in that dwelling, or in the case of the city of Cranston to any person who is sixty-five (65) years or older or to any person who is totally and permanently disabled regardless of age and who does not have income from all sources in excess of twenty thousand dollars (\$20,000) per year, or a lesser figure as determined by the city council of the city of Cranston and a total income of twenty-three thousand dollars (\$23,000), or a lesser figure as determined by the city council of the city of Cranston, for two (2) or more persons living in that dwelling; provided, that the freeze of rate and valuation on real property applies only to owner occupied single or two-family (2) dwellings in which the person resides; and provided, further, that the exemption is not allowed unless the person entitled to it has presented to the assessors, on or before the last day on which sworn statements may be filed with the assessors for the year for which the tax freeze is claimed, or for taxes assessed December 31, 2009, the deadline is April 15, 2010, evidence that he or she is entitled, which evidence shall stand as long as his or her legal residence remains unchanged. The exemptions shall be in addition to any other exemption provided by law, and provided, further, that the real estate is not taken from the tax rolls and is subject to the bonded indebtedness of the city or town.

(b)(1) The town council of the town of West Warwick may provide, by ordinance, for a schedule of exemptions from the assessed

valuation on real property located there for any person who is sixty-five (65) years or older or to any person who is totally and permanently disabled regardless of age, which exemption schedule is based upon gross annual income from all sources as follows:

(i) An exemption of ~~three hundred seventy-five dollars (\$375)~~ up to one thousand dollars (\$1,000) for those having a gross annual income from all sources of \$0 to \$15,000;

(ii) An exemption of ~~two hundred eighty dollars (\$280)~~ up to eight hundred dollars (\$800) for those having a gross annual income from all sources of \$15,001 to \$20,000;

(iii) An exemption of ~~two hundred thirty-five dollars (\$235)~~ up to six hundred dollars (\$600) for those having a gross annual income from all sources of \$20,001 to \$25,000;

(iv) An exemption of ~~one hundred ninety dollars (\$190)~~ up to four hundred dollars (\$400) for those having a gross annual income from all sources of \$25,001 to \$30,000;

(v) An exemption of ~~one hundred dollars (\$100)~~ up to three hundred dollars (\$300) for those having a gross annual income from all sources of \$30,001 to \$35,000.

(vi) An exemption of up to two hundred dollars (\$200) for those having a gross annual income from all sources of \$35,001 to \$40,000.

(vii) An exemption of up to one hundred-fifty dollars (\$150) for those having a gross annual income from all sources of \$40,001 to \$45,000.

(2) Provided, that the exemption schedule applies only to single family dwellings in which the person resides; provided, further, that the person acquired the property for actual consideration paid or inherited the property; provided, further, that the person has resided in the town of West Warwick for a period of three (3) years ending with the date of assessment for the year for which exemption is claimed; and provided, further, that the exemption is not allowed unless the person entitled to it has presented to the assessors, on or before the last day on which sworn statements may be filed with the tax assessor for the year for which the exemption is claimed, evidence that he or she is entitled, which evidence shall stand as long as his or her

residence remains unchanged. In the case of married persons, the age requirement will be met as soon as either the husband or wife reaches the age of sixty-five (65) years and in the event the husband passes away, a widow sixty-two (62) years of age to sixty-five (65) years of age is allowed the exemption as long as she remains unmarried.

(3) Those persons granted tax relief under chapter 255 of the Public Laws of 1972 have the option of retaining their current tax freeze or abandoning it to seek relief under this subsection.

(c) The town council of the town of Coventry may, by ordinance, exempt from taxation the real property and/or mobile homes situated in the town which is owned and occupied as the principal residence, by any one or more persons sixty-five (65) years of age or over or by one who is totally and permanently disabled, regardless of age, domiciled in the town of Coventry, upon terms and conditions that may be established by the town council in the ordinance. The exemption is for taxes assessed December 31, 1975, and subsequent years. Any ordinance adopted by the town council pursuant to the provisions of this subsection and subsections (d) and (e) may be amended at any time and from time to time by the town council or any successor town council.

(d) The town council of the town of Coventry may, by ordinance, exempt from taxation the real property situated in the town, owned and occupied by any person, who is a veteran as defined in § 44-3-4, totally and permanently disabled or over the age of sixty-five (65) years, which exemption is in an amount not exceeding nine thousand dollars (\$9,000) of valuation, retroactive to real property assessed on December 31, 1978, and which exemption is in addition to any and all other exemptions from taxation to which the person may be entitled. The exemption is applied uniformly, and without regard to ability to pay, provided, that only one exemption is granted to cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants, joint tenants, and tenants by the entirety are veterans, totally and permanently disabled, or sixty-five (65) years of age or over. The exemption applies to a life tenant who has the obligation for the payment of the tax on the real property.

(e) The town council of the town of Coventry is authorized in the

ordinance or ordinances to provide that any person who obtains an exemption pursuant to the ordinance to which the person is not entitled by the filing or making of any false statement or the proffering of any document or other writing known by the person to have been altered, forged, or to contain any false or untrue information is liable to the town of Coventry for an amount equal to double the amount of reduction in taxes resulting from the exemption, which amount is recoverable by the town in a civil action.

(f) The town council of the town of Exeter may provide, by ordinance, for the freezing of the rate and valuation of taxes on real property located in the town to any qualified person who is sixty-five (65) years or older regardless of income, or to any person who is totally and permanently disabled regardless of age, and income, provided, that the freeze of rate and valuation on real property applies only to single family dwellings in which the person resides; and provided, further, that the person acquired the property for actual consideration paid or inherited the property; and provided that the qualified person has presented to the assessors, on or before the last day on which sworn statements may be filed with the assessors for the year for which the exemption is claimed, evidence that he or she is entitled, which evidence shall stand as long as his or her legal residence remains unchanged. The stabilization of resulting tax assessments shall be subject to reasonable definitions, terms and conditions as may otherwise be prescribed by ordinance. The exemption is in addition to any other exemption provided by law, and provided, further, that the real estate is not taken from the tax rolls and is subject to the bonded indebtedness of the town.

(g)(1)(i) The town council of the town of Bristol may provide, by ordinance, for the freezing of the rate and valuation of taxes on real property located there to any person who is sixty-five (65) years or older, or if not sixty-five (65) or older, the taxpayer's spouse who is domiciled with him or her, is sixty-five (65) or older; who is fifty (50) years or older and who is the widow or widower of a taxpayer who, prior to death, had qualified for, and was entitled to relief under this subsection and who was domiciled with the decedent taxpayer on the date of death or to any person who is totally and permanently disabled

regardless of age. The taxpayer shall reside in the town of Bristol for one year prior to filing the claim for relief.

(ii) To qualify for relief, the taxpayer shall have “adjusted gross income,” as the term is defined for federal income tax purposes, for the preceding calendar year of less than ten thousand dollars (\$10,000).

(2) The tax is calculated by fixing the tax at the tax rate as levied on the real property during the year in which the taxpayer became age sixty-four (64) or totally and permanently disabled regardless of age. The rate remains regardless of the taxpayer’s age, date of application, or date of qualification.

(3) The taxpayer shall apply annually for tax relief on a form prepared by the tax assessor. The application shall be filed between January 1 and May 15 for any year in which benefits are claimed. The taxpayer shall file any supplemental information necessary to satisfy the claim. Upon approval, the tax relief shall take effect in the next forthcoming tax roll.

(4) The owner of the property or a tenant for life or for a term of years who meets the qualifications previously enumerated is entitled to pay the tax levied on the property for the first year in which the claim for tax relief is filed and approved. For each subsequent year the taxpayer shall meet the qualifications hereafter enumerated, the taxpayer shall be entitled to continue to pay the tax or the lesser amount as is levied.

(h) The town council of the town of Tiverton may, by ordinance, provide for a tax credit on the real property and/or mobile homes situated in the town and owned and occupied as the principal residence by any one or more persons sixty-five (65) years of age or over, domiciled in the town of Tiverton, upon terms and conditions as may be established by the town council in the ordinance.

(i)(1) The town of Tiverton may provide, by ordinance, for a schedule of tax credits for any person who is sixty-five (65) years or older, which tax credit schedule is based upon annual adjusted gross income as defined for federal income tax purposes.

(2) Provided, that the tax credit schedule applies only to single-family dwellings in which the person resides; provided, further, that

the person acquired the property for actual consideration paid or inherited the property; provided, further, that the person has resided in the town of Tiverton for a period of three (3) years ending with the date of assessment for the year for which the tax credit is claimed; and provided, further, that the tax credit is not allowed unless the person entitled to it has presented to the assessors, on or before the last day on which sworn statements may be filed with the tax assessor for the year for which the tax credit is claimed, due evidence that he or she is so entitled, which evidence shall stand as long as his or her residence remains unchanged.

(3) In the case of married persons, the age requirement will be met as soon as either the husband or wife reaches the age of sixty-five (65) years, and in the event a spouse passes away, a widow(er) sixty-two (62) years of age to sixty-five (65) years of age is allowed the tax credit as long as he or she remains unmarried.

(j) The city council of the city of Warwick may provide, by ordinance, for the freezing of the tax rate and valuation of real property for persons seventy (70) years of age or older who reside in owner occupied single-family homes where the income from all sources does not exceed seven thousand five hundred dollars (\$7,500) for a single person and does not exceed fifteen thousand dollars (\$15,000) for married couples. Persons seeking relief shall apply for an exemption to the tax assessor no later than March 15 of each year.

(k) The town council of the town of East Greenwich may provide, by ordinance, and upon such terms and conditions as it deems reasonable, for the freezing of both the tax rate attributable to education and the valuation of taxes on real property located in the town of any person who is sixty-five (65) years or older or of any person who is totally and permanently disabled regardless of age; provided, that the freeze of rate and valuation on real property applies only to single or two (2) family dwellings in which the person resides; and provided, further, that the person acquired the property for actual consideration paid or inherited the property; and provided, further, that the exemption is not allowed unless the person entitled to it has presented to the tax assessor, on or before the last day on which sworn statements may be filed with the assessor for the year for

which the exemption is claimed, evidence that he or she is entitled, which evidence shall stand as long as his or her legal residence remains unchanged. The exemption is in addition to any other exemption provided by law; and provided, further, that the real estate is not taken from the tax rolls and is subject to the bonded indebtedness of the town.

(l) The town council of the town of Charlestown may create a tax dollar credit reduction in lieu of such exemption, upon terms and conditions that the council may prescribe.

History of Section.

P.L. 1971, ch. 227, § 1; P.L. 1972, ch. 255, § 1; P.L. 1973, ch. 277, § 1; P.L. 1976, ch. 276, § 1; P.L. 1977, ch. 11, § 1; P.L. 1977, ch. 101, § 1; P.L. 1978, ch. 86, § 1; P.L. 1979, ch. 233, § 1; P.L. 1979, ch. 365, § 1; P.L. 1980, ch. 189, § 1; P.L. 1980, ch. 406, § 8; P.L. 1981, ch. 47, § 1; P.L. 1982, ch. 6, § 1; P.L. 1986, ch. 421, § 1; P.L. 1987, ch. 401, § 1; P.L. 1989, ch. 168, § 1; P.L. 1989, ch. 455, § 1; P.L. 1993, ch. 157, § 4; P.L. 1993, ch. 334, § 4; P.L. 1995, ch. 36, § 1; P.L. 1995, ch. 283, § 1; P.L. 1995, ch. 310, § 1; P.L. 1996, ch. 54, § 1; P.L. 1996, ch. 77, § 1; P.L. 1998, ch. 313, § 1; P.L. 1998, ch. 434, § 1; P.L. 2000, ch. 93, § 1; P.L. 2001, ch. 59, § 1; P.L. 2001, ch. 71, § 1; P.L. 2002, ch. 269, § 1; P.L. 2002, ch. 340, § 1; P.L. 2003, ch. 121, § 1; P.L. 2003, ch. 254, § 1; P.L. 2003, ch. 284, § 1; P.L. 2003, ch. 291, § 1; P.L. 2003, ch. 400, § 1; P.L. 2004, ch. 10, § 1; P.L. 2004, ch. 193, § 1; P.L. 2005, ch. 14, § 1; P.L. 2007, ch. 398, § 1; P.L. 2007, ch. 461, § 1; P.L. 2009, ch. 269, § 1; P.L. 2009, ch. 270, § 1; P.L. 2015, ch. 10, § 1; P.L. 2015, ch. 15, § 1; P.L. 2018, ch. 65, § 1; P.L. 2018, ch. 68, § 1.