

2024 -- S 2319

LC004727

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

A N A C T

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

Introduced By: Senators Ciccone, F. Lombardi, Britto, and Felag

Date Introduced: February 12, 2024

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.**

4 (a) Bristol. The town of Bristol may exempt from taxation the real estate situated in the  
5 town owned and occupied by any resident over the age of sixty-five (65) years, as of the preceding  
6 December 31st; or, over the age of seventy (70) years, as of the preceding December 31st; or, over  
7 the age of seventy-five (75) years, as of the preceding December 31st, and which exemption is in  
8 addition to any and all other exemptions from taxation to which the resident may otherwise be  
9 entitled. The exemption shall be applied uniformly and without regard to ability to pay. Only one  
10 exemption shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all  
11 the 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, real  
16 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 tax

1 credits to which the person may be entitled by this chapter or any other provision of law.

2 (c) Cranston.

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

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

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

31 (e) Lincoln. The town council of the town of Lincoln may, by ordinance, exempt from  
32 taxation the real property, situated in said town, owned and occupied for a period of five (5) years  
33 by any person over the age of sixty-five (65) years, which exemption shall be in an amount not  
34 exceeding twenty-four thousand four hundred and forty dollars (\$24,440) of valuation, and which

1 exemption shall be in addition to any and all other exemptions from taxation to which said person  
2 may be otherwise entitled. Said exemption shall be applied uniformly and without regard to ability  
3 to pay.

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

10 (g) Tiverton. The town council of the town of Tiverton may, by ordinance, exempt from  
11 taxation the real property situated in the town owned and occupied by any person over the age of  
12 sixty-five (65) years, and which exemption is in an amount not exceeding ten thousand dollars  
13 (\$10,000) of valuation, and which exemption is in addition to any and all other exemptions from  
14 taxation to which the person may be otherwise entitled. The exemption shall be applied uniformly  
15 and without regard to ability to pay. Only one exemption shall be granted to cotenants, joint tenants,  
16 and tenants by the entirety, even though all of the cotenants, joint tenants, and tenants by the entirety  
17 are sixty-five (65) years of age or over. The exemption applies to a life tenant who has the obligation  
18 for the payment of the tax on real property.

19 (h) Warren. The town council of the town of Warren may, by ordinance, exempt from  
20 taxation the real property situated in the town owned and occupied by any person over the age of  
21 sixty-five (65) years, and which exemption is in amount not exceeding thirty thousand six hundred  
22 fifty-six dollars (\$30,656) of valuation and which exemption is in addition to any and all other  
23 exemptions from taxation to which the person may be otherwise entitled. The exemption shall be  
24 applied uniformly and without regard to ability to pay. Only one exemption shall be granted to  
25 cotenants, joint tenants, and tenants by the entirety, even though all of the cotenants, joint tenants,  
26 and tenants by the entirety are sixty-five (65) years of age or over. The exemption applies to a life  
27 tenant who has the obligation for the payment of the tax on the real property.

28 (i) Warwick. The finance director of the city of Warwick may, by ordinance, exempt from  
29 taxation owner occupied residential real property or personal property located within the city of  
30 any person sixty-five (65) years or over, which exemption is in an amount not exceeding twelve  
31 thousand dollars (\$12,000) of valuation and which exemption is in addition to any and all other  
32 exemptions from taxation and tax credits to which the person may be entitled by this chapter or any  
33 other provision of law.

34 (j) Westerly. The town council of the town of Westerly may, by ordinance, exempt from

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

10 (k) Charlestown. The town council of the town of Charlestown may, by ordinance, and  
11 upon any terms and conditions that it deems reasonable, create a tax dollar credit reduction of  
12 taxation against real estate situated in the town of Charlestown owned and occupied by any resident  
13 of the age of sixty-five (65) years or over, and which credit is in an amount and pursuant to any  
14 income limitations that the council may prescribe in the ordinance, from time to time, and which  
15 credit is in addition to any and all other exemptions from taxation to which the person may be  
16 otherwise entitled. The credit shall be applied uniformly and without regard to ability to pay. Only  
17 one credit shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all  
18 of the cotenants, joint tenants, and tenants by the entirety are sixty-five (65) years of age or over.  
19 The credit applies to a life tenant who has the obligation for the payment of the tax on real property.

20 (l) Johnston.

21 (1) Notwithstanding any general law to the contrary, the town council of the town of  
22 Johnston may, by ordinance, exempt from taxation the real property situated in the town of Johnston  
23 owned and occupied by any person sixty-five (65) years of age or over. An owner of an owner-  
24 occupied dwelling who has attained the age of at least sixty-five (65) years and who is a resident  
25 of the town of Johnston, as provided in said ordinance, shall be entitled to a tax credit in the amount  
26 of:

27 (i) Eight hundred dollars (\$800) for fiscal year 2025;

28 (ii) Nine hundred dollars (\$900) for fiscal year 2026; and

29 (iii) One thousand dollars (\$1,000) for fiscal year 2027 and thereafter.

30 (2) There shall be only one such credit granted to co-tenants, joint tenants, or tenants by  
31 the entirety, even though all such co-tenants, joint tenants or tenants by the entirety are sixty-five  
32 (65) years of age or over and who own and occupy the same residential property located in the town  
33 of Johnston.

34 (3) The credit shall be in addition to any and all other exemptions from taxation to which

1 the person may be otherwise entitled; provided, however, the total amount of all credits and  
2 exemptions shall not exceed the amount of the eligible resident owner's total residential property  
3 tax bill in that fiscal year.

4 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 -- TOWN OF  
JOHNSTON

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1           This act would authorize the town of Johnston to grant a real property tax credit to any  
2 person who owns and occupies real property in the town and who is sixty-five (65) years of age or  
3 over.

4           This act would take effect upon passage.

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