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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senators Ujifusa, Lauria, and Felag

Date Introduced: April 05, 2024

Referred To: Senate Housing & Municipal Government

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, and who has owned
6 and resided in their primary residence within the town continuously for at least twenty (20) years,
7 ~~as of the preceding December 31st; or, over the age of seventy (70) years, as of the preceding~~
8 ~~December 31st; or, over the age of seventy five (75) years, as of the preceding December 31st,~~ and
9 which exemption is in addition to any and all other exemptions from taxation to which the resident
10 may otherwise be entitled. The exemption shall be applied uniformly and without regard to ability
11 to pay. Only one exemption shall be granted to cotenants, joint tenants, and tenants by the entirety,
12 even though all the cotenants, joint tenants and tenants by the entirety are sixty-five (65) years of
13 age or over as of the preceding December 31st. The exemption applies to a life tenant who has the
14 obligation for payment of the tax on real estate. The town council of the town of Bristol shall, by
15 ordinance, establish the value of this exemption.

16 (b) Central Falls. The city of Central Falls may, by ordinance, exempt from taxation, real
17 or personal property located within the city of any person sixty-five (65) years or over, which
18 exemption shall be in an amount not exceeding seven thousand five hundred dollars (\$7,500) of
19 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 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

1 This act would provide a tax exemption to residents of the Town of Bristol who are over
2 the age of sixty-five (65) years and who have continuously owned and resided in their primary
3 residence in the town for at least twenty (20) years.

4 This act would take effect upon passage.

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