

**2026 -- H 7005**

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LC003126

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**S T A T E   O F   R H O D E   I S L A N D**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2026**

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**A N   A C T**

**RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION**

Introduced By: Representatives Boylan, and Knight

Date Introduced: January 07, 2026

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1        SECTION 1. Section 44-3-12 of the General Laws in Chapter 44-3 entitled "Property  
2        Subject to Taxation" is hereby amended to read as follows:

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

4        (a) The property of each person who is legally blind according to federal standards as  
5        certified by a licensed physician or as certified by the Rhode Island services for the blind and  
6        visually impaired shall be exempted from taxation to the amount of six thousand dollars (\$6,000),  
7        except for the towns of:

8        Tiverton. Which exemption shall be provided by town ordinance as a tax credit of three  
9        hundred dollars (\$300) or greater; and

10       Warren. Which exemption shall be up to forty thousand eight hundred ninety-five dollars  
11       (\$40,895); and

12       ~~Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.~~

13       ~~The exemption shall apply to the property in the municipality where the person resides, and if there~~  
14       ~~is not sufficient property to exhaust the exemption, the person may proclaim the balance in any city~~  
15       ~~or town where the person may own property; except for the town of Cumberland, which exemption~~  
16       ~~shall be up to forty seven thousand five hundred forty four dollars (\$47,544); and~~

17       [Cumberland. Which exemption shall be up to forty-seven thousand five hundred forty-four](#)  
18       [dollars \(\\$47,544\); and](#)

19       Westerly. Which may provide, by ordinance, an exemption on the total value of real and

1 personal property not to exceed twenty-nine thousand dollars (\$29,000). The city or town council  
2 of any city or town may, by ordinance, increase the exemption within the city or town to an amount  
3 not to exceed twenty-two thousand five hundred dollars (\$22,500). The exemption shall not be  
4 allowed in favor of any person who is not a legal resident of the state, or unless the person entitled  
5 to the exemption shall have presented to the assessors, on or before the last day on which sworn  
6 statements may be filed with the assessors for the year for which exemption is claimed, due  
7 evidence that the person is so entitled, which evidence shall stand so long as his or her legal  
8 residence remains unchanged. The exemption provided for in this section, to the extent that it shall  
9 apply to any city or town, shall be applied in full to the total value of the person's real and tangible  
10 personal property located in the city or town and shall be applied to intangible personal property  
11 only to the extent that there is not sufficient real property or tangible personal property to exhaust  
12 the exemption. This exemption shall be in addition to any other exemption provided by law except  
13 as provided in § 44-3-25.

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

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

17 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.  
18 The exemption shall increase automatically each year by the same percentage as the percentage  
19 increase in the total amount of taxes levied by the city or town. The automatic increase shall not  
20 apply to cities or towns that have increased the exemption provided by subsection (a) above the  
21 minimum of six thousand dollars (\$6,000), except for the town of:

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

27 Barrington. The town of Barrington may, by ordinance, provide a tax dollar credit  
28 reduction for such legally blind person.

29 (c) The town of **Charlestown** may, by ordinance, provide a tax dollar credit reduction for  
30 such legally blind person.

31 (d) The town of **Jamestown** may, by ordinance, provide a tax dollar credit reduction on  
32 real property for such legally blind person(s).

33 (e) The town of **North Kingstown** may, by ordinance, provide a tax dollar credit reduction  
34 or the equivalent assessment dollars on real property for such legally blind person(s).

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

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- 1        This act would authorize the town of Barrington to provide a tax dollar credit reduction for
- 2        legally blind persons by ordinance.
- 3        This act would take effect upon passage.

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