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STATE OF RHODE ISLAND

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 McNamara, Handy, and Lima

Date Introduced: April 10, 2026

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1           SECTION 1. Sections 44-3-4, 44-3-9.12, 44-3-9.13 and 44-3-22 of the General Laws in  
2 Chapter 44-3 entitled "Property Subject to Taxation" are hereby amended to read as follows:

3           **44-3-4. Veterans' exemptions.**

4           (a)(1) The property of each person who served in the military, national guard, or naval  
5 service of the United States in the war of the rebellion, the Spanish-American war, the insurrection  
6 in the Philippines, the China-relief expedition, or World War I, and the property of each person  
7 who served in the military, national guard, or naval service of the United States in World War II at  
8 any time during the period beginning December 7, 1941, and ending on December 31, 1946, and  
9 members who served in uniform during the Cold War between 1947 through 1991, including those  
10 members who did not serve in a declared war or conflict and the property of each person who  
11 served in the military, national guard, or naval services of the United States in the Korean conflict  
12 at any time during the period beginning June 27, 1950, and ending January 31, 1955, or in the  
13 Vietnam conflict at any time during the period beginning February 28, 1961, and ending May 7,  
14 1975, or who actually served in the Grenada or Lebanon conflicts of 1983-1984, or the Persian Gulf  
15 conflict, the Haitian conflict, the Somalian conflict, and the Bosnian conflict, at any time during  
16 the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or undeclared war  
17 and who was honorably discharged from the service, or who was discharged under conditions other  
18 than dishonorable, or who, if not discharged, served honorably, or the property of the unmarried  
19 widow or widower of that person, is exempted from taxation to the amount of one thousand dollars

1 (\$1,000), except in:

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

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

5 (iii) *Cranston*, where the exemption shall ~~not exceed three thousand dollars (\$3,000)~~be  
6 calculated as a tax credit not to exceed one hundred eighty-two dollars and ninety cents (\$182.90)  
7 per annum, which shall be adjusted every three (3) years immediately following revaluation of  
8 property, with any such increase not to exceed the consumer price index (CPI) and shall be  
9 reviewable by the administration;

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

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

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

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

21 (viii) *North Kingstown*, the exemption is a two hundred dollar (\$200) tax credit or the  
22 equivalent assessment dollars;

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

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

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

30 (xi) *Warren*, where the exemption shall not exceed five thousand five hundred dollars  
31 (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real  
32 property;

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

1 dollars (\$40,500);

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

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

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

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

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

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

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

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

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

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

29 (2) The exemption is applied to the property in the municipality where the person resides,  
30 and if there is not sufficient property to exhaust the exemption, the person may claim the balance  
31 in any other city or town where the person may own property; provided, that the exemption is not  
32 allowed in favor of any person who is not a legal resident of the state, or unless the person entitled  
33 to the exemption has presented to the assessors, on or before the last day on which sworn statements  
34 may be filed with the assessors for the year for which exemption is claimed, evidence that the

1 person is entitled, which evidence shall stand so long as the person's legal residence remains  
2 unchanged; provided, however, that in the town of *South Kingstown*, the person entitled to the  
3 exemption shall present to the assessors, at least five (5) days prior to the certification of the tax  
4 roll, evidence that he or she is entitled to the exemption; and, provided, further, that the exemption  
5 provided for in this subdivision to the extent that it applies in any city or town, shall be applied in  
6 full to the total value of the person's real and tangible personal property located in the city or town;  
7 and, provided, that there is an additional exemption from taxation in the amount of one thousand  
8 dollars (\$1,000), except in:

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

11 (ii) *Cranston*, where the exemption shall ~~not exceed three thousand dollars (\$3,000)~~be  
12 calculated as a tax credit not to exceed one hundred eighty-two dollars and ninety cents (\$182.90)  
13 per annum, which shall be adjusted every three (3) years immediately following revaluation of  
14 property, with any such increase not to exceed the consumer price index (CPI) and shall be  
15 reviewable by the administration;

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

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

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

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

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

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

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

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

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

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

7 (3) Provided, that:

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

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

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

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

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

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

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

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

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

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

34 (4) There is an additional exemption from taxation in the town of:

1           *Warren*, where its town council may, by ordinance, provide for an exemption not exceeding  
2 eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably discharged  
3 veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts, the Persian  
4 Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at any time  
5 during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or  
6 undeclared war who is determined by the Veterans' Administration of the United States of America  
7 to be partially disabled through a service-connected disability and who presents to the assessors a  
8 certificate that they are partially disabled, which certificate remains effectual so long as the partial  
9 disability continues. Provided, however, that the *Barrington* town council may exempt real property  
10 of each of the above named persons in the amount of three thousand dollars (\$3,000); *Warwick* city  
11 council may, by ordinance, exempt real property of each of the above-named persons and to any  
12 person who served in any capacity in the military or naval service during the period of time of the  
13 Persian Gulf conflict, whether or not the person served in the geographical location of the conflict,  
14 in the amount of four thousand dollars (\$4,000).

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

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

32           (1) *Cranston*, where the exemption shall ~~not exceed thirty thousand dollars (\$30,000)~~ be  
33 calculated as a tax credit not to exceed four thousand seven hundred twenty-five dollars (\$4,725)  
34 per annum, which shall be adjusted every three (3) years immediately following revaluation of

1 [property, with any such increase not to exceed the consumer price index \(CPI\) and shall be](#)  
2 [reviewable by the administration;](#)

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

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

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

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

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

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

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

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

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

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

23 (c) In addition to the previously provided exemptions, any veteran of the military or naval  
24 service of the United States who is determined, under applicable federal law by the Veterans'  
25 Administration of the United States to be totally disabled through service-connected disability may,  
26 by ordinance, passed in the city or town where the veteran's property is assessed, receive a ten  
27 thousand dollar (\$10,000) exemption from local taxation on his or her property whether real or  
28 personal and if the veteran owns real property may be exempt from taxation by any fire and/or  
29 lighting district; provided, that in the town of: *North Kingstown*, where the amount of the exemption  
30 shall be eleven thousand dollars (\$11,000) commencing with the December 31, 2002, assessment;  
31 and for the town of *Westerly*, where the amount of the exemption shall be thirty-nine thousand  
32 dollars (\$39,000) commencing with the December 31, 2005, assessment; and in the town of  
33 *Cumberland*, where the amount of the exemption shall not exceed forty-seven thousand five  
34 hundred forty-four dollars (\$47,544); and the town of *Narragansett*, where the amount of the

1 exemption shall not exceed twenty thousand dollars (\$20,000) from the assessed value of real  
2 property or twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle; and in  
3 the city of *Cranston*, commencing with the December 31, 2016, assessment, where the exemption  
4 will not exceed two hundred fifty thousand dollars (\$250,000) and be extended to the unmarried  
5 widow or widower of such veteran, and in the town of *Tiverton*, where, by ordinance, a tax credit  
6 of two hundred dollars (\$200) or greater shall be applied to the qualified veteran's property  
7 assessment tax bill.

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

12 (e) In addition to the previously provided exemptions, there may by ordinance passed in  
13 the city or town where the person's property is assessed, be an additional fifteen thousand dollars  
14 (\$15,000) exemption from local taxation on real and personal property for any veteran of military  
15 or naval service of the United States or the unmarried widow or widower of person who has been  
16 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of  
17 the United States, except in:

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

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

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

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

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

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

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

34 (g) The several cities and towns not previously authorized to provide an exemption for

1 those veterans who actually served in the Persian Gulf conflict may provide that exemption in the  
2 amount authorized in this section for veterans of other recognized conflicts.

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

7 (i) In addition to the previously provided exemption, any veteran who is discharged from  
8 the military or naval service of the United States under conditions other than dishonorable, or an  
9 officer who is honorably separated from military or naval service, who is determined, under  
10 applicable federal law by the Veterans Administration of the United States to be totally and  
11 permanently disabled through a service-connected disability, who owns a specially adapted  
12 homestead that has been acquired or modified with the assistance of a special adaptive housing  
13 grant from the Veteran's Administration and that meets Veteran's Administration and Americans  
14 with disability act guidelines from adaptive housing or that has been acquired or modified using  
15 proceeds from the sale of any previous homestead that was acquired with the assistance of a special  
16 adaptive housing grant from the veteran's administration, the person or the person's surviving  
17 spouse is exempt from all taxation on the homestead. Provided, that in the town of *Westerly* where  
18 the amount of the above referenced exemption shall be forty-six thousand five hundred dollars  
19 (\$46,500).

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

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

25 (l) Any exemption granted by a municipality pursuant to the provisions of this section, in  
26 addition to other property exempt pursuant to the provisions of subsection (a) of this section, shall  
27 include any life estate in property held by the qualified veteran.

28 **44-3-12. Visually impaired persons — Exemption.**

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

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

1 Warren. Which exemption shall be up to forty thousand eight hundred ninety-five dollars  
2 (\$40,895); and

3 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.  
4 The exemption shall apply to the property in the municipality where the person resides, and if there  
5 is not sufficient property to exhaust the exemption, the person may proclaim the balance in any city  
6 or town where the person may own property; except for the town of *Cumberland*, which exemption  
7 shall be up to forty-seven thousand five hundred forty-four dollars (\$47,544); and

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

22 West Warwick. Which exemption shall be equal to three hundred thirty-five dollars  
23 (\$335).

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

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

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

1 by the automatic increase applies.

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

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

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

8 (f) The city of Cranston may provide a tax credit not to exceed one thousand ninety-seven  
9 dollars and one cent (\$1,097.01) per annum, which shall be adjusted every three (3) years  
10 immediately following revaluation of property, with any such increase not to exceed the consumer  
11 price index (CPI) and shall be reviewable by the administration for such legally blind person(s).

12 **44-3-13. Persons over the age of 65 years — Exemption.**

13 (a) Bristol. The town of Bristol may exempt from taxation the real estate situated in the  
14 town owned and occupied by any resident over the age of sixty-five (65) years, as of the preceding  
15 December 31st; or, over the age of seventy (70) years, as of the preceding December 31st; or, over  
16 the age of seventy-five (75) years, as of the preceding December 31st, and which exemption is in  
17 addition to any and all other exemptions from taxation to which the resident may otherwise be  
18 entitled. The exemption shall be applied uniformly and without regard to ability to pay. Only one  
19 exemption shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all  
20 the cotenants, joint tenants and tenants by the entirety are sixty-five (65) years of age or over as of  
21 the preceding December 31st. The exemption applies to a life tenant who has the obligation for  
22 payment of the tax on real estate. The town council of the town of Bristol shall, by ordinance,  
23 establish the value of this exemption.

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

29 (c) Cranston.

30 (1) The city council of the city of Cranston may, by ordinance, exempt from valuation for  
31 taxation the real property situated in the city and owned and occupied by any person over the age  
32 of sixty-five (65) years ~~which exemption is in an amount not exceeding nine thousand dollars~~  
33 ~~(\$9,000)~~ calculated as a tax credit not to exceed five hundred forty-eight dollars and fifty-one cents  
34 (\$548.51) per annum, which shall be adjusted every three (3) years immediately following

1 revaluation of property, with any such increase not to exceed the consumer price index (CPI) and  
2 shall be reviewable by the administration, and which exemption is in addition to any and all other  
3 exemptions from taxation to which the person may be otherwise entitled. The exemption shall be  
4 applied uniformly and without regard to ability to pay.

5 (2) The city council of the city of Cranston may, by ordinance, exempt from valuation for  
6 taxation the property subject to the excise tax situated in the city and owned by any person over the  
7 age of sixty-five (65) years, not owning real property, ~~which exemption is in an amount not~~  
8 ~~exceeding three thousand dollars (\$3,000)~~ calculated as a tax credit not to exceed five hundred  
9 forty-eight dollars and fifty-one cents (\$548.51) per annum, which shall be adjusted every three (3)  
10 years immediately following revaluation of property, with any such increase not to exceed the  
11 consumer price index (CPI) and shall be reviewable by the administration, and which exemption is  
12 in addition to any and all other exemptions from taxation to which the person may be otherwise  
13 entitled. The exemption shall be applied uniformly and without regard to ability to pay.

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

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

1 may be otherwise entitled. Said exemption shall be applied uniformly and without regard to ability  
2 to pay.

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

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

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

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

33 (j) Westerly. The town council of the town of Westerly may, by ordinance, exempt from  
34 taxation a real property situated in the town owned and occupied for a period of five (5) years next

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

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

19 (l) Johnston.

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

- 26 (i) Eight hundred dollars (\$800) for fiscal year 2025;
- 27 (ii) Nine hundred dollars (\$900) for fiscal year 2026; and
- 28 (iii) One thousand dollars (\$1,000) for fiscal year 2027 and thereafter.

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

33 (3) The credit shall be in addition to any and all other exemptions from taxation to which  
34 the person may be otherwise entitled; provided, however, the total amount of all credits and

1 exemptions shall not exceed the amount of the eligible resident owner's total residential property  
2 tax bill in that fiscal year.

3 **44-3-22. Cranston — Real estate and excise tax exemption for persons who are**  
4 **disabled.**

5 (a)(1) The city council of the city of Cranston is authorized to provide, by ordinance, for  
6 ~~an exemption not to exceed three thousand dollars (\$3,000)~~ a tax credit not to exceed three hundred  
7 sixty-five dollars and eighty-four cents (\$365.84) per annum, which shall be adjusted every three  
8 (3) years immediately following revaluation of property, with any such increase not to exceed the  
9 consumer price index (CPI) and shall be reviewable by the administration, on assessed value used  
10 in determining the excise tax for any person who meets the following two (2) requirements:

- 11 (i) Is determined by the Social Security Administration to be totally disabled;  
12 (ii) Does not own any real property.

13 (2) The exemption is not allowed unless the person entitled to it has presented to the  
14 assessor on or before the last day on which sworn statements may be filed with the assessor for the  
15 last year for which the exemption is claimed, evidence that he or she is entitled.

16 (3) Upon attaining the age of sixty-five (65) years, a person who is totally disabled is no  
17 longer entitled to this exemption. Any person who transfers any personal property specifically for  
18 the purpose of qualifying for this exemption shall be denied the exemption.

19 (b)(1) The city council of the city of Cranston is authorized to provide, by ordinance, for  
20 ~~an exemption up to six thousand dollars (\$6,000)~~ a tax credit not to exceed three hundred sixty-five  
21 dollars and eighty-four cents (\$365.84) per annum, which shall be adjusted every three (3) years  
22 immediately following revaluation of property, with any such increase not to exceed the consumer  
23 price index (CPI) and shall be reviewable by the administration, on assessed value from local  
24 taxation on real residential property for any person who meets the following three (3) requirements:

- 25 (i) Head of household;  
26 (ii) Is determined by the Social Security Administration to be totally disabled; and  
27 (iii) Is occupied as a domicile of the person who is disabled.

28 (2) In no case is real residential property entitled to more than one, ~~six thousand dollar~~  
29 ~~(\$6,000) exemption~~ three hundred sixty-five dollar and eighty-four cent (\$365.84) tax credit even  
30 though occupied and designated as a domicile by more than one person who is disabled.

31 (3) The total amount of tax exemption that one can receive from any source whatsoever  
32 under this subsection shall not exceed ~~six thousand dollars (\$6,000)~~ three hundred sixty-five dollars  
33 and eighty-four cents (\$365.84).

34 (4) The exemption is not allowed unless the person entitled to it has presented to the

1 assessors, on or before the last day on which sworn statements may be filed with the assessors for  
2 the year for which the exemption is claimed, due evidence that he or she is so entitled.

3 (5) Upon attaining the age of sixty-five (65) years, a person who is totally disabled is no  
4 longer entitled to this exemption.

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

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LC006280  
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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 change tax exemptions to tax credits in the city of Cranston.
- 2 This act would take effect upon passage.

=====  
LC006280  
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