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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: Senators Patalano, Vargas, Gallo, LaMountain, Tikoian, de la Cruz,
Thompson, Raptakis, Famiglietti, and Appollonio

Date Introduced: May 15, 2026

Referred To: Senate Housing & Municipal Government

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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LC006453
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

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

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LC006453
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