

2026 -- S 3363

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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 DiPalma, and Felag

Date Introduced: June 05, 2026

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-13 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

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

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

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

1 (c) Cranston.

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

8 (2) The city council of the city of Cranston may, by ordinance, exempt from valuation for
9 taxation the property subject to the excise tax situated in the city and owned by any person over the
10 age of sixty-five (65) years, not owning real property, which exemption is in an amount not
11 exceeding three thousand dollars (\$3,000) and which exemption is in addition to any and all other
12 exemptions from taxation to which the person may be otherwise entitled. The exemption shall be
13 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~~ shall be issued as a tax credit against the annual tax bill in an amount to be
13 determined by submitting an application to the tax assessor, and which exemption is in addition to
14 any and all other exemptions from taxation to which the person may be otherwise entitled. The
15 exemption shall be applied uniformly and without regard to ability to pay. Only one exemption
16 shall be granted to cotenants, joint tenants, and tenants by the entirety, even though all of the
17 cotenants, joint tenants, and tenants by the entirety are sixty-five (65) years of age or over. The
18 exemption applies to a life tenant who has the obligation for the payment of the tax on real property.

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

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

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

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

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

20 (l) Johnston.

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

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

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

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

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

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

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

- 1 This act would allow the town of Tiverton to authorize, by ordinance, a real estate tax credit
- 2 for seniors over the age of sixty-five (65) years.
- 3 This act would take effect upon passage.

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