

2021 -- H 5409

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

Introduced By: Representative Justin Price

Date Introduced: February 05, 2021

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-13.12 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-13.12. Exemption of persons over the age of 65 years or fully disabled in the town**
4 **of Exeter.**

5 (a) In order to encourage, maintain, and preserve a sustainable supply of owner occupied
6 housing that is affordable for low and moderate income senior citizens and individuals with
7 disabilities that is in keeping with the rural character of the town of Exeter and that is consistent
8 with environmental and available infrastructure considerations, the assessor shall grant upon a
9 proper claim a tax exemption in accordance with the schedule of exemptions provided in subsection
10 (g) of this section.

11 (b) The word "income," as used herein, includes the aggregate income of the person and
12 all other persons residing with him or her. "Income" shall be computed on a calendar year basis and
13 shall include all income of every nature and description, whether or not taxable, and whether earned
14 or unearned, and includes, but is not limited to, interest, gross net gains, gifts, pensions, all types
15 of compensation, social security and veterans benefits.

16 (c) This exemption applies to owner-occupants only. Only one exemption shall be granted
17 to co-tenants, joint tenants, or tenants by the entirety who are sixty-five (65) years of age or older
18 or who are totally disabled and occupy the subject property.

19 (d) This exemption applies only to the legally zoned minimally required acreage, primary

1 dwelling, and its associated accessory structures, owned and occupied by the applicant. Additional
2 or excess acreage, sites, secondary dwellings and improvements inconsistent with the legal and
3 conforming use of the primary dwelling are not eligible for this exemption.

4 (e) The elderly/disabled tax exemption as provided in this section is provided annually,
5 upon timely application, to every qualified person who is a legally domiciled resident of the town
6 of Exeter of the age of sixty-five (65) or more years and has reached his or her 65th birthday by
7 December 31st of the assessment year for which the exemption is sought or who is totally disabled,
8 and continuously residing in the town of Exeter in a dwelling house or mobile home owned by him
9 or her. Applications must be completed and filed on or before ~~March 15th~~ [April 15](#) of each year for
10 which the exemption is claimed and shall be signed by the applicant and notarized under the pains
11 and penalties of perjury.

12 (f) Proof of the qualification of any applicant for the elderly/disabled tax exemption, as
13 provided in this section, shall include the following together with such other and further information
14 as may be deemed reasonable and necessary by the tax assessor or the town council:

15 (1) Age shall be proven by furnishing to the assessor either a birth certificate, certificate of
16 citizenship, baptismal certificate or certified affidavit, under the pains of perjury, of a third party
17 having knowledge, or a government issued ID card.

18 (2) Ownership shall be established by furnishing the assessor with sufficient evidence of
19 the date of purchase and certified copies of the documentary land evidence records relating to
20 acquisition of the subject property.

21 (3) Legal domicile shall be established by the production of any of the documents
22 authorized by § 17-1-3.1 to establish residency for voting purposes.

23 (4) Income and occupancy may be proven by incorporating required facts in a sworn
24 application signed by the applicant and notarized, under the pains and penalties of perjury, (the
25 form of which is furnished by the assessor) together with copies of all requested United States and
26 Rhode Island tax returns and schedules.

27 (5) Disability may be proven by a licensed medical doctor's sworn and notarized opinion,
28 or by satisfactory federal or state documentation certifying such total disability.

29 (6) Additionally, the assessor may require such other and further verifications or documents
30 respecting qualifications of the applicant as he or she deems reasonably necessary or appropriate.

31 (7) No property shall be exempt from taxation which the assessor determines to have been
32 conveyed to an applicant for the purpose of evading taxation.

33 (g) The following schedule shall determine the amount of the exemption to which the
34 applicant may be entitled pursuant to this ordinance:

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Household Income Assessment Reduction

0 - \$20,000	50%
\$20,001 - \$25,000	40%
\$25,001 - \$30,000	30%
\$30,001 - \$35,000	20%
\$35,001 - \$40,000	10%
\$40,001 - \$52,000	5%

(1) When applying multiple exemptions, the assessor shall first apply the assessment reduction provided in this section and then apply any other applicable exemptions.

(2) The assessor shall grant upon a proper claim a tax exemption to any qualified person who meets the requirements contained in subsection (f) of this section. No such exemption shall exceed five thousand dollars (\$5,000). This exemption is in addition to any other exemption from taxation provided under any other law or ordinance; provided, however, that this exemption will supercede any previous elderly/disabled freeze or exemption. Any person with a pre-existing elderly/disabled freeze, sliding scale exemption on the effective date of this ordinance may choose to either continue on the existing program, or may apply for this exemption.

SECTION 2. All acts or parts thereof inconsistent herewith are hereby repealed effective upon adoption by the Exeter Town Council of an ordinance consistent with the terms hereof.

SECTION 3. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would change the date of filing for the elderly or disabled tax exemption in the
- 2 town of Exeter from March 15 to April 15 of each year.
- 3 This act would take effect upon passage.

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