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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

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A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION-VETERANS'  
EXEMPTIONS

Introduced By: Representatives Casey, Abney, Azzinaro, Lancia, and Malik

Date Introduced: January 14, 2016

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-3-4 of the General Laws in Chapter 44-3 entitled "Property  
2 Subject to Taxation" is hereby amended to read as follows:

3           **44-3-4. Veterans' exemptions.** -- (a) (1) The property of each person who served in the  
4 military or naval service of the United States in the war of the rebellion, the Spanish-American  
5 war, the insurrection in the Philippines, the China-relief expedition, or World War I, and the  
6 property of each person who served in the military or naval service of the United States in World  
7 War II at any time during the period beginning December 7, 1941, and ending on December 31,  
8 1946, and the property of each person who served in the military or naval services of the United  
9 States in the Korean conflict at any time during the period beginning June 27, 1950, and ending  
10 January 31, 1955, or in the Vietnam conflict at any time during the period beginning February 28,  
11 1961, and ending May 7, 1975, or who actually served in the Grenada or Lebanon conflicts of  
12 1983-1984, or the Persian Gulf conflict, the Haitian conflict, the Somalian conflict, and the  
13 Bosnian conflict, at any time during the period beginning August 2, 1990, and ending May 1,  
14 1994, or in any conflict or undeclared war for which a campaign ribbon or expeditionary medal  
15 was earned, and who was honorably discharged from the service, or who was discharged under  
16 conditions other than dishonorable, or who, if not discharged, served honorably, or the property  
17 of the unmarried widow or widower of that person, is exempted from taxation to the amount of  
18 one thousand dollars (\$1,000), except in:

- 1 (i) Burrillville , where the exemption is four thousand dollars (\$4,000);
- 2 (ii) Cumberland , where the town council may, by ordinance, provide for an exemption  
3 of a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);
- 4 (iii) Cranston , where the exemption shall not exceed three thousand dollars (\$3,000);
- 5 (iv) Jamestown , where the town council may, by ordinance, provide for an exemption  
6 not exceeding five thousand dollars (\$5,000);
- 7 (v) Lincoln , where the exemption shall not exceed ten thousand dollars (\$10,000); and  
8 where the town council may also provide for a real estate tax exemption not exceeding ten  
9 thousand dollars (\$10,000) for those honorably discharged active duty veterans who served in  
10 Operation Desert Storm.
- 11 (vi) Newport , where the exemption is four thousand dollars (\$4,000);
- 12 (vii) New Shoreham , where the town council may, by ordinance, provide for an  
13 exemption of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);
- 14 (viii) North Kingstown , where the exemption is ten thousand dollars (\$10,000);
- 15 (ix) North Providence , where the town council may, by ordinance, provide for an  
16 exemption of a maximum of five thousand dollars (\$5,000);
- 17 (x) [ As amended by P.L. 2015, ch. 168, § 1 ] Smithfield , where the exemption is ten  
18 thousand dollars (\$10,000);
- 19 (x) [ As amended by P.L. 2015, ch. 179, § 1 ] Smithfield , where the exemption is four  
20 thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by  
21 ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);
- 22 (xi) Warren , where the exemption shall not exceed five thousand five hundred dollars  
23 (\$5,500) on motor vehicles, or nine thousand five hundred eighty-four dollars (\$9,584) on real  
24 property.
- 25 (xii) Westerly , where the town council may, by ordinance, provide an exemption of the  
26 total value of the veterans' real and personal property to a maximum of forty thousand five  
27 hundred dollars (\$40,500);
- 28 (xiii) Barrington , where the town council may, by ordinance, provide for an exemption  
29 of six thousand dollars (\$6,000) for real property;
- 30 (xiv) Exeter , where the exemption is five thousand dollars (\$5,000);
- 31 (xv) Gloucester , where the exemption shall not exceed thirty thousand dollars (\$30,000).
- 32 (xvi) West Warwick , where the exemption shall be equal to one hundred seventy dollars  
33 (\$170); and
- 34 (xvii) Warwick , where the city council may, by ordinance, provide for an exemption of

1 a maximum of four thousand dollars (\$4,000).

2 (2) The exemption is applied to the property in the municipality where the person  
3 resides, and if there is not sufficient property to exhaust the exemption, the person may claim the  
4 balance in any other city or town where the person may own property; provided, that the  
5 exemption is not allowed in favor of any person who is not a legal resident of the state, or unless  
6 the person entitled to the exemption has presented to the assessors, on or before the last day on  
7 which sworn statements may be filed with the assessors for the year for which exemption is  
8 claimed, evidence that he or she is entitled, which evidence shall stand so long as his or her legal  
9 residence remains unchanged; provided, however, that in the town of South Kingstown, the  
10 person entitled to the exemption shall present to the assessors, at least five (5) days prior to the  
11 certification of the tax roll, evidence that he or she is entitled to the exemption; and, provided,  
12 further, that the exemption provided for in this subdivision to the extent that it applies in any city  
13 or town, shall be applied in full to the total value of the person's real and tangible personal  
14 property located in the city or town; and, provided, that there is an additional exemption from  
15 taxation in the amount of one thousand dollars (\$1,000), except in:

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

18 (ii) Cranston , where the exemption shall not exceed three thousand dollars (\$3,000);

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

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

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

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

25 (vii) North Providence , where the town council may, by ordinance, provide for an  
26 exemption of a maximum of five thousand dollars (\$5,000);

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

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

29 and

30 (x) Barrington , where the town council may, by ordinance, provide for an exemption of  
31 six thousand dollars (\$6,000) for real property; of the property of every honorably discharged  
32 veteran of World War I or World War II, Korean or Vietnam, Grenada or Lebanon conflicts, the  
33 Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict at any  
34 time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or

1 undeclared war for which a campaign ribbon or expeditionary medal was earned, who is  
2 determined by the Veterans Administration of the United States of America to be totally disabled  
3 through service connected disability and who presents to the assessors a certificate from the  
4 veterans administration that the person is totally disabled, which certificate remains effectual so  
5 long as the total disability continues.

6 (3) Provided, that:

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

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

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

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

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

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

19 (vii) Tiverton town council may, by ordinance, exempt real property of each of the  
20 totally disabled persons in the amount of five thousand dollars (\$5,000), subject to voters'  
21 approval at the financial town meeting;

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

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

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

28 Warren , where its town council may, by ordinance, provide for an exemption not  
29 exceeding eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably  
30 discharged veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts,  
31 the Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at  
32 any time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict  
33 or undeclared war for which a campaign ribbon or expeditionary medal was earned, who is  
34 determined by the Veterans' Administration of the United States of America to be partially

1 disabled through a service connected disability and who presents to the assessors a certificate that  
2 he is partially disabled, which certificate remains effectual so long as the partial disability  
3 continues. Provided, however, that the Barrington town council may exempt real property of each  
4 of the above named persons in the amount of three thousand dollars (\$3,000); Warwick city  
5 council may, by ordinance, exempt real property of each of the above-named persons and to any  
6 person who served in any capacity in the military or naval service during the period of time of the  
7 Persian Gulf conflict, whether or not the person served in the geographical location of the  
8 conflict, in the amount of four thousand dollars (\$4,000).

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

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

26 (1) Cranston , where the exemption shall not exceed thirty thousand dollars (\$30,000);

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

29 (3) Newport , where the exemption is ten thousand dollars (\$10,000) or ten percent  
30 (10%) of assessed valuation, whichever is greater;

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

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

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

3 (7) Lincoln , where the town council may, by ordinance, provide for an exemption of a  
4 maximum of fifteen thousand dollars (\$15,000).

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

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

21 (e) In addition to the previously provided exemptions, there may by ordinance passed in  
22 the city or town where the person's property is assessed, be an additional fifteen thousand dollars  
23 (\$15,000) exemption from local taxation on real and personal property for any veteran of military  
24 or naval service of the United States or the unmarried widow or widower of person who has been  
25 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of  
26 the United States, except in:

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

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

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

33 (g) The several cities and towns not previously authorized to provide an exemption for  
34 those veterans who actually served in the Persian Gulf conflict may provide that exemption in the

1 amount authorized in this section for veterans of other recognized conflicts.

2 (h) Bristol , where the town council of Bristol may, by ordinance, provide for an  
3 exemption for any veteran and the unmarried widow or widower of a deceased veteran of military  
4 or naval service of the United States who is determined, under applicable federal law by the  
5 Veterans' Administration of the United States to be partially disabled through service connected  
6 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  
16 special adaptive housing grant from the veteran's administration, the person or the person's  
17 surviving spouse is exempt from all taxation on the homestead. Provided, that in the town of  
18 Westerly where the amount of the above referenced exemption shall be forty-six thousand five  
19 hundred dollars (\$46,500).

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

22 (k) In addition to the exemptions previously provided, the several cities and towns are  
23 hereby authorized to provide by ordinance for the total exemption from local taxation of the  
24 homestead of a veteran, or their surviving spouse, who was honorably discharged or separated  
25 from the military under the conditions set forth in subsection (a)(1) of this section, provided that  
26 the veteran has been determined by the Veterans' Administration to have a service connected  
27 disability of one hundred percent (100%).

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION-VETERANS'  
EXEMPTIONS

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- 1           This act would give cities and towns the option of entirely exempting homestead of a
- 2 disabled veteran or their surviving spouse from taxation.
- 3           This act would take effect upon passage.

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