

2016 -- S 2691

LC005352

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

Introduced By: Senators Lynch Prata, Gallo, and Pearson

Date Introduced: March 08, 2016

Referred To: Senate Health & Human Services

It is enacted by the General Assembly as follows:

SECTION 1. Section 44-3-12 of the General Laws in Chapter 44-3 entitled "Property Subject to Taxation" is hereby amended to read as follows:

44-3-12. Visually impaired persons -- Exemption. -- (a) The property of each person who has permanent impairment of both eyes of the following status: ~~central visual acuity of twenty-two hundred (20/200) or less in the better eye, with corrective glasses, or central visual acuity of more than twenty-two hundred (20/200) if there is a field defect in which the peripheral field has contracted to the extent that the widest diameter of visual field subtends an angular distance no greater than twenty (20) degrees in the better eye,~~ persons who are legally blind according to federal standards as certified by a licensed physician or as certified by the Rhode Island services for the blind and visually impaired shall be exempted from taxation to the amount of six thousand dollars (\$6,000), except for the towns of:

Tiverton. - Which exemption shall be seven thousand five hundred dollars (\$7,500); and

Warren. - Which exemption shall be up to thirty-eight thousand five hundred twenty dollars (\$38,520); and

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

1 (\$47,544); and

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

16 West Warwick. - Which exemption shall be equal to three hundred thirty-five dollars
17 (\$335).

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

20 Tiverton. - Which exemption shall be seven thousand five hundred dollars (\$7,500); and
21 Barrington. - Which exemption shall be sixteen thousand dollars (\$16,000) for real
22 property. The exemption shall increase automatically each year by the same percentage as the
23 percentage increase in the total amount of taxes levied by the city or town. The automatic
24 increase shall not apply to cities or towns that have increased the exemption provided by
25 subsection (a) of this section above the minimum of six thousand dollars (\$6,000), except for the
26 towns of:

27 Tiverton. - Which exemption shall be seven thousand five hundred dollars (\$7,500); and
28 Barrington. - Which exemption shall be sixteen thousand dollars (\$16,000) for real
29 property. If the application of the automatic increase to an exemption of six thousand dollars
30 (\$6,000) on a continuous basis from December 31, 1987, to any subsequent assessment date
31 would result in a higher exemption than the exemption enacted by the city or town council, then
32 the amount provided by the automatic increase applies.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
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- 1 This act would update the definition of visually impaired persons to conform to the
2 federal standard based upon medical advances and to assure a uniform application by all
3 municipalities in granting the exemption.
4 This act would take effect upon passage.

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