

2017 -- S 0704

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LC002339
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2017

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A N A C T

ENABLING THE TOWN COUNCIL OF THE TOWN OF BURRILLVILLE TO EXEMPT
CERTAIN PROPERTY FROM TAXATION

Introduced By: Senator P Fogarty

Date Introduced: April 04, 2017

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 22 of the public laws of 1973 entitled, "An Act Enabling the Town
2 Council of the Town of Burrillville to Exempt Certain Property from Taxation", as amended, is
3 hereby further amended to read as follows:

4 Section 1. AUTHORITY OF TOWN COUNCIL. - The town council of the town of
5 Burrillville is hereby authorized to grant a \$4,000 real property exemption from taxation to any
6 person sixty two (62) years of age or over who owns and occupies residential property located in
7 the town of Burrillville; provided, however, that only one such exemption shall be granted to co-
8 tenants, joint tenants or tenants by the entirety are sixty two (62) years of age or over. Such
9 exemption shall be granted upon proof of the following:

10 ~~(e)~~(a) Age.

11 ~~(2)~~(b) Ownership of residential property in the town of Burrillville during ~~five (5) of the~~
12 ~~six (6)~~ three (3) years prior to the filing of an application for tax exemption.

13 ~~(3)~~(c) Occupancy of residential property in the town of Burrillville during ~~five (5) of the~~
14 ~~six (6)~~ three (3) years prior to the filing of the application and current occupancy of the property
15 for which the exemption is sought.

16 ~~(4)~~(d) That said taxpayer is legally domiciled in the town of Burrillville.

17 Such proof shall conform to the provisions of section 2 of chapter 22 of the public laws
18 of 1973.

1 Nothing contained herein shall abrogate or affect the authority conferred upon the tax
2 assessors by the provisions of section 44-3-3, subparagraph 16 of the general laws of Rhode
3 Island, 1956, as amended, nor the provisions of section 44-3-56 of the general laws of Rhode
4 Island, ~~2004~~. [1956, as amended.](#)

5 Sec. 2. FILING OF APPLICATION-PROOF OF RIGHT TO EXEMPTION. - No person
6 shall be entitled to any exemption herein authorized in any year without first filing an application
7 with the tax assessors on forms furnished by the assessors. Each application shall be sworn to by
8 the applicant or applicants under penalty of perjury. Proof of age, ownership, occupancy and legal
9 domicile shall be furnished in the following manner:

10 (a) Proof of age: Age may be proved by furnishing to the assessors either a birth
11 certificate, certificate of citizenship, baptismal certificate, affidavit of a third party or by such
12 other means as may be approved by the assessors.

13 (b) Ownership: Ownership of residential property in the town of Burrillville during ~~five~~
14 ~~(5) of the six (6)~~ [three \(3\)](#) years prior to the filing of the application may be established by
15 furnishing the tax assessors with the date or dates of purchase and land record citation or
16 citations.

17 (c) Occupancy: Occupancy of the residential property in the town of Burrillville during
18 ~~five (5) of the six (6)~~ [three \(3\)](#) years may be proven by incorporating such fact in the sworn
19 application for exemption.

20 (d) Legal domicile: Legal domicile may be established by the production of (1) voter's
21 registration certificate or (2) by the production of a license to operate a motor vehicle, or a
22 registration certificate or by such other means as the assessors may reasonably require.

23 (e) Other forms of proof: An applicant may provide proof of right to exemption if the
24 above specified methods are not available to him or her by furnishing military records, passports,
25 certificate of citizenship, or by such other evidence of proof as may be required by the assessors.

26 In the event that the applicants for exemption are co-tenants, joint tenants or tenants by
27 the entirety, the proof enumerated above by any one of the applicants shall be sufficient to be
28 entitled to the exemption.

29 Sec. 3. TERMINATION OF EXEMPTIONS. - All exemptions shall terminate upon the
30 conveyance of the subject property, death of the person or persons exempted or the moving of
31 such person or persons from the town of Burrillville.

32 Sec. 4. EFFECTIVE DATE OF EXEMPTION -Applications for exemptions under this
33 act filed on or before December 31 of this year and annually by said date of each year thereafter
34 and approved by the assessors prior to the legal certification of the tax roll shall be accepted by

1 the tax collector and credit for said exemption shall be applied to the assessment of the following
2 fiscal year. Any applications for exemptions filed after December 31 of any year and
3 subsequently approved by the assessors shall not be operative until the year succeeding said filing
4 and the exemption credit shall become effective against the assessment made December 31
5 following the date of filing.

6 Sec. 5 SEVERABILITY CLAUSE. - If any provision or provisions or parts of this act are
7 declared to be unconstitutional by a court of competent jurisdiction, such provision or provisions
8 or parts thereof shall be deemed to be void and the remainder of said provision or provisions shall
9 remain in full force and effect.

10 SECTION 2. 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 reduce to three (3) years the residency requirement for the town of
- 2 Burrillville's partial real estate tax exemption for the elderly.
- 3 This act would take effect upon passage.

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