

2018 -- S 2369

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LC004375  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senator Elizabeth A. Crowley

Date Introduced: February 15, 2018

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-3-34 of the General Laws in Chapter 44-3 entitled "Property  
2 Subject to Taxation" is hereby amended to read as follows:

3           **44-3-34. Central Falls -- Homeowner exemption.**

4           (a) The city council of the city of Central Falls, may, by ordinance, provide that the  
5 property of each person who is a domiciled resident of the city of Central Falls and which  
6 property is the principal residence of that person is exempt from taxation as follows: single-  
7 family dwellings not to exceed sixty thousand dollars (\$60,000) of assessed valuation; two (2)  
8 family dwellings not to exceed five thousand dollars (\$5,000) of assessed valuation; three (3)  
9 through eight (8) family dwellings and commercial units not to exceed three thousand dollars  
10 (\$3,000) of assessed valuation. The exemption is applied to residential property and includes  
11 property with up to a total of eight (8) residential units and may include one commercial or  
12 professional use unit as part of the total of eight (8) assessed units; provided, that the person  
13 entitled to the exemption has presented to the city tax assessors, on or before the last day on  
14 which sworn statements may be filed with the assessors for the year for which exemption is  
15 claimed. That person is entitled to the exemption as long as his or her legal residence remains  
16 unchanged.

17           (b) Each person upon application for exemption shall provide by means of a sworn  
18 statement to the assessor clear and convincing evidence to establish his or her legal residence at  
19 the property subject to the exemption.

1           (c) ~~In the event that the property subject to the exemption should be sold or otherwise~~  
2 ~~transferred during the year for which the exemption is claimed to a person who does not qualify~~  
3 ~~for the exemption, the exemption is deemed void and the seller or transferor is liable to the city~~  
4 ~~for reimbursement of any tax benefit received as a result of the exemption.~~ In the event property  
5 granted an exemption under this section is sold or transferred during the year for which the  
6 exemption is claimed, the city of Central Falls, upon approval of the city council, may provide for  
7 a proration of the homestead exemption in cases where title to a property passes from:

8           (1) Those not entitled to claim an exemption to those who are entitled to claim an  
9 exemption; or

10           (2) A person entitled to claim an exemption to those who are not entitled to claim an  
11 exemption.

12           (d) The city council of the city of Central Falls shall, by ordinance, establish rules and  
13 regulations governing the acceptance of evidence of residence.

14           SECTION 2. This act shall take effect on August 1, 2018.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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- 1           This act would provide for proration of a homestead exemption in the city of Central
- 2 Falls in cases when property is transferred during the year for which the exemption is claimed.
- 3           This act would take effect on August 1, 2018.

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