

2020 -- S 2212

LC003807

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2020

A N A C T

RELATING TO TAXATION - EXETER VOLUNTEER FIRE AND RESCUE - REAL
PROPERTY EXEMPTIONS

Introduced By: Senator Elaine J. Morgan

Date Introduced: February 04, 2020

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-13.11 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-13.11. Exeter -- Property tax exemptions for active volunteer members of fire**
4 **and rescue companies within the town of.**

5 (a) The town council of the town of Exeter may, by ordinance, provide real property tax
6 exemption of up to ~~fifty~~ one hundred thousand dollars ~~(\$50,000)~~ (\$100,000) or a personal
7 tangible property or vehicle excise tax exemption of up to twenty-five thousand dollars (\$25,000)
8 of assessed value of any owned and occupied real property or of any tangible personal property or
9 vehicle owned by any volunteer member of an Exeter fire company or rescue corps; provided,
10 that said organization has qualified as a tax exempt organization pursuant to Section 501(c)(3) of
11 the Internal Revenue Service Code, 26 U.S.C. § 501(c)(3). Said exemption shall also apply to the
12 surviving spouse of any deceased person who qualified for an exemption at the time of his or her
13 death.

14 (b) Said exemption shall be in addition to any other exemption to which said person shall
15 be entitled; provided, that any person seeking said exemption shall have presented, to the tax
16 assessor, a true and exact account of his or her ratable estate as provided in §§ 44-5-15 and 44-5-
17 16 for the year for which the exemption is claimed, together with due evidence that said person is
18 entitled to said exemption.

1 (c) Any ordinance passed by the town shall provide prospective tax relief only.

2 (d) The amount of the exemption and the rules and regulations regarding eligibility for
3 the exemption shall be provided for by ordinance and the town council of the town of Exeter,
4 upon recommendation of the tax assessor, may, from time to time, by amendment to the
5 ordinance, make changes in the amount of the exemption granted and the rules and regulations
6 regarding eligibility for the exemption as they deem necessary to promote the purpose of this
7 section.

8 (e) Nothing contained in this section shall abrogate or affect the authority conferred upon
9 the assessor by the provisions of § 44-3-4.

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

=====
LC003807
=====

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION - EXETER VOLUNTEER FIRE AND RESCUE - REAL
PROPERTY EXEMPTIONS

1 This act would authorize the Exeter town council, by ordinance to increase the real
2 property tax exemption for active Exeter volunteer members of fire and rescue companies from
3 fifty thousand dollars (\$50,000) to one hundred thousand dollars (\$100,000).

4 This act would take effect upon passage.

=====
LC003807
=====