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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Representatives Casimiro, and Craven

Date Introduced: February 07, 2025

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-3-4, 44-3-5, 44-3-12 and 44-3-13.9 of the General Laws in
2 Chapter 44-3 entitled "Property Subject to Taxation" are hereby amended to read as follows:

3 **44-3-4. Veterans' exemptions.**

4 (a)(1) The property of each person who served in the military, national guard, or naval
5 service of the United States in the war of the rebellion, the Spanish-American war, the insurrection
6 in the Philippines, the China-relief expedition, or World War I, and the property of each person
7 who served in the military, national guard, or naval service of the United States in World War II at
8 any time during the period beginning December 7, 1941, and ending on December 31, 1946, and
9 members who served in uniform during the Cold War between 1947 through 1991, including those
10 members who did not serve in a declared war or conflict and the property of each person who
11 served in the military, national guard, or naval services of the United States in the Korean conflict
12 at any time during the period beginning June 27, 1950, and ending January 31, 1955, or in the
13 Vietnam conflict at any time during the period beginning February 28, 1961, and ending May 7,
14 1975, or who actually served in the Grenada or Lebanon conflicts of 1983-1984, or the Persian Gulf
15 conflict, the Haitian conflict, the Somalian conflict, and the Bosnian conflict, at any time during
16 the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or undeclared war
17 and who was honorably discharged from the service, or who was discharged under conditions other
18 than dishonorable, or who, if not discharged, served honorably, or the property of the unmarried
19 widow or widower of that person, is exempted from taxation to the amount of one thousand dollars

- 1 (\$1,000), except in:
- 2 (i) *Burrillville*, where the exemption is four thousand dollars (\$4,000);
- 3 (ii) *Cumberland*, where the town council may, by ordinance, provide for an exemption of
4 a maximum of twenty-three thousand seven hundred seventy-two dollars (\$23,772);
- 5 (iii) *Cranston*, where the exemption shall not exceed three thousand dollars (\$3,000);
- 6 (iv) *Jamestown*, where the town council may, by ordinance, provide for a tax credit or
7 exemption to any veteran of the United States armed services regardless of their qualified service
8 dates, who was honorably discharged or who was discharged under conditions other than
9 dishonorable;
- 10 (v) *Lincoln*, where the exemption shall not exceed ten thousand dollars (\$10,000); and
11 where the town council may also provide for a real estate tax exemption not exceeding ten thousand
12 dollars (\$10,000) for those honorably discharged active duty veterans who served in Operation
13 Desert Storm;
- 14 (vi) *Newport*, where the exemption is four thousand dollars (\$4,000);
- 15 (vii) *New Shoreham*, where the town council may, by ordinance, provide for an exemption
16 of a maximum of thirty-six thousand four hundred fifty dollars (\$36,450);
- 17 (viii) *North Kingstown*, ~~where the exemption is ten thousand dollars (\$10,000)~~ [a two](#)
18 [hundred dollar \(\\$200\) tax credit or the equivalent assessment dollars](#);
- 19 (ix) *North Providence*, where the town council may, by ordinance, provide for an
20 exemption of a maximum of five thousand dollars (\$5,000);
- 21 (x) **[As amended by P.L. 2015, ch. 168, § 1].** *Smithfield*, where the exemption is ten
22 thousand dollars (\$10,000);
- 23 (x) **[As amended by P.L. 2015, ch. 179, § 1].** *Smithfield*, where the exemption is four
24 thousand dollars (\$4,000). Provided, effective July 1, 2016, the Smithfield town council may, by
25 ordinance, provide for an exemption of a maximum of ten thousand dollars (\$10,000);
- 26 (xi) *Warren*, where the exemption shall not exceed five thousand five hundred dollars
27 (\$5,500) on motor vehicles, or ten thousand one hundred seventy-five dollars (\$10,175) on real
28 property;
- 29 (xii) *Westerly*, where the town council may, by ordinance, provide an exemption of the
30 total value of the veterans' real and personal property to a maximum of forty thousand five hundred
31 dollars (\$40,500);
- 32 (xiii) *Barrington*, where the town council may, by ordinance, provide for an exemption of
33 six thousand dollars (\$6,000) for real property;
- 34 (xiv) *Exeter*, where the exemption is five thousand dollars (\$5,000);

1 (xv) *Glocester*, where the exemption shall not exceed thirty thousand dollars (\$30,000);

2 (xvi) *West Warwick*, where the city council may, by ordinance, provide for an exemption
3 of up to thirty thousand dollars (\$30,000);

4 (xvii) *Warwick*, where the city council may, by ordinance, provide for an exemption of a
5 maximum of four thousand dollars (\$4,000);

6 (xviii) [As added by P.L. 2016, ch. 238, § 1].*Charlestown*, where the town council may,
7 by ordinance, provide for an additional exemption to any veteran of the United States armed
8 services, regardless of the veteran's qualified service dates, who was honorably discharged, or to
9 the unmarried widow or widower of that person who is not currently receiving this statutory
10 exemption;

11 (xix) [As added by P.L. 2016, ch. 268, § 1].*Charlestown*, where the town council may, by
12 ordinance, provide for an additional tax credit to any veteran of the United States armed services,
13 regardless of the veteran's qualified service dates, who was honorably discharged, or to the
14 unmarried widow or widower of that person who is not currently receiving this statutory exemption;

15 (xx) *Narragansett*, where the town council may, by ordinance, provide for an exemption
16 of a maximum of twenty thousand dollars (\$20,000) from the assessed value of real property, or
17 twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle;

18 (xxi) *Tiverton*, where the town council may provide, by ordinance as may be amended from
19 time to time, a tax credit of two hundred dollars (\$200) or greater; and

20 (xxii) *North Smithfield*, where the town council may provide, by ordinance, as may be
21 amended from time to time, a tax dollar credit reduction of three hundred and fifty dollars (\$350)
22 or greater to any veteran as defined in subsection (a)(1) of this section, or a tax dollar credit
23 reduction of two hundred dollars (\$200) or greater to the unmarried widow or widower of any
24 veteran as defined in subsection (a)(1) of this section.

25 (2) The exemption is applied to the property in the municipality where the person resides,
26 and if there is not sufficient property to exhaust the exemption, the person may claim the balance
27 in any other city or town where the person may own property; provided, that the exemption is not
28 allowed in favor of any person who is not a legal resident of the state, or unless the person entitled
29 to the exemption has presented to the assessors, on or before the last day on which sworn statements
30 may be filed with the assessors for the year for which exemption is claimed, evidence that he or
31 she is entitled, which evidence shall stand so long as his or her legal residence remains unchanged;
32 provided, however, that in the town of *South Kingstown*, the person entitled to the exemption shall
33 present to the assessors, at least five (5) days prior to the certification of the tax roll, evidence that
34 he or she is entitled to the exemption; and, provided, further, that the exemption provided for in

1 this subdivision to the extent that it applies in any city or town, shall be applied in full to the total
2 value of the person's real and tangible personal property located in the city or town; and, provided,
3 that there is an additional exemption from taxation in the amount of one thousand dollars (\$1,000),
4 except in:

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

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

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

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

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

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

14 (vii) *New Shoreham*, where the town council may, by ordinance, provide for an exemption
15 of a maximum of five thousand dollars (\$5,000);

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

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

18 (x) *Barrington*, where the town council may, by ordinance, provide for an exemption of
19 six thousand dollars (\$6,000) for real property; of the property of every honorably discharged
20 veteran of World War I or World War II, Korean or Vietnam, Grenada or Lebanon conflicts, the
21 Persian Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict at any
22 time during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
23 undeclared war who is determined by the Veterans Administration of the United States of America
24 to be totally disabled through service-connected disability and who presents to the assessors a
25 certificate from the veterans administration that the person is totally disabled, which certificate
26 remains effectual so long as the total disability continues;

27 (xi) *Charlestown*, where the town council may, by ordinance, create a tax dollar credit
28 reduction to replace the tax assessment exemption, as so stated in all sections herein; and

29 (xii) *Jamestown*, where the town council may, by ordinance, provide for an exemption to
30 any veteran of the United States armed services regardless of their qualified service dates, who was
31 honorably discharged or who was discharged under conditions other than dishonorable, or to the
32 unmarried widow or widower of that person who is not currently receiving this statutory exemption.

33 (3) Provided, that:

34 (i) *Burrillville* may exempt real property of the totally disabled persons in the amount of

1 six thousand dollars (\$6,000);

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

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

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

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

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

12 (vii) The *Tiverton* town council may, by ordinance which may be amended from time to
13 time, provide for a four-hundred-dollar (\$400) tax credit or greater on the real property of each of
14 the totally disabled persons;

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

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

20 (x) *Jamestown*, where the town council may, by ordinance, provide for an additional tax
21 credit or exemption on real and personal property to any veteran of the United States armed services
22 regardless of their qualified service dates, who is considered one hundred percent (100%) totally
23 disabled through a service connected disability and who was honorably discharged or who was
24 discharged under conditions other than dishonorable, or to the unmarried widow or widower of that
25 person who is not currently receiving this statutory exemption.

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

27 *Warren*, where its town council may, by ordinance, provide for an exemption not exceeding
28 eight thousand two hundred fifty dollars (\$8,250), of the property of every honorably discharged
29 veteran of World War I or World War II, or Vietnam, Grenada or Lebanon conflicts, the Persian
30 Gulf conflict, the Haitian conflict, the Somalian conflict and the Bosnian conflict, at any time
31 during the period beginning August 2, 1990, and ending May 1, 1994, or in any conflict or
32 undeclared war who is determined by the Veterans' Administration of the United States of America
33 to be partially disabled through a service-connected disability and who presents to the assessors a
34 certificate that he or she is partially disabled, which certificate remains effectual so long as the

1 partial disability continues. Provided, however, that the *Barrington* town council may exempt real
2 property of each of the above named persons in the amount of three thousand dollars (\$3,000);
3 *Warwick* city council may, by ordinance, exempt real property of each of the above-named persons
4 and to any person who served in any capacity in the military or naval service during the period of
5 time of the Persian Gulf conflict, whether or not the person served in the geographical location of
6 the conflict, in the amount of four thousand dollars (\$4,000).

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

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

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

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

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

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

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

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

1 (7) *Lincoln*, where the town council may, by ordinance, provide for an exemption of a
2 maximum of fifteen thousand dollars (\$15,000);

3 (8) *Narragansett*, where the town council may, by ordinance, provide for an exemption of
4 a maximum of fifty thousand dollars (\$50,000);

5 (9) *Tiverton*, where the town council may, by ordinance, provide for a tax credit of two
6 hundred dollars (\$200) or greater, as may be amended from time to time;

7 (10) *Jamestown*, where the town council may, by ordinance, provide for a tax credit; and

8 (11) *North Smithfield*, where the town council may, by ordinance, as may be amended from
9 time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or
10 greater.

11 (c) In addition to the previously provided exemptions, any veteran of the military or naval
12 service of the United States who is determined, under applicable federal law by the Veterans'
13 Administration of the United States to be totally disabled through service-connected disability may,
14 by ordinance, passed in the city or town where the veteran's property is assessed, receive a ten
15 thousand dollar (\$10,000) exemption from local taxation on his or her property whether real or
16 personal and if the veteran owns real property may be exempt from taxation by any fire and/or
17 lighting district; provided, that in the town of: *North Kingstown*, where the amount of the exemption
18 shall be eleven thousand dollars (\$11,000) commencing with the December 31, 2002, assessment;
19 and for the town of *Westerly*, where the amount of the exemption shall be thirty-nine thousand
20 dollars (\$39,000) commencing with the December 31, 2005, assessment; and in the town of
21 *Cumberland*, where the amount of the exemption shall not exceed forty-seven thousand five
22 hundred forty-four dollars (\$47,544); and the town of *Narragansett*, where the amount of the
23 exemption shall not exceed twenty thousand dollars (\$20,000) from the assessed value of real
24 property or twelve thousand dollars (\$12,000) from the assessed value of a motor vehicle; and in
25 the city of *Cranston*, commencing with the December 31, 2016, assessment, where the exemption
26 will not exceed two hundred fifty thousand dollars (\$250,000) and be extended to the unmarried
27 widow or widower of such veteran, and in the town of *Tiverton*, where, by ordinance, a tax credit
28 of two hundred dollars (\$200) or greater shall be applied to the qualified veteran's property
29 assessment tax bill.

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

34 (e) In addition to the previously provided exemptions, there may by ordinance passed in

1 the city or town where the person's property is assessed, be an additional fifteen thousand dollars
2 (\$15,000) exemption from local taxation on real and personal property for any veteran of military
3 or naval service of the United States or the unmarried widow or widower of person who has been
4 or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of
5 the United States, except in:

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

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

10 (3) *Narragansett*, where the town council may, by ordinance, provide for an exemption of
11 a maximum of forty thousand dollars (\$40,000);

12 (4) *Tiverton*, where the town council may, by ordinance, provide for a tax credit of six
13 hundred dollars (\$600) or greater;

14 (5) *Jamestown*, where the town council may, by ordinance, provide for an exemption
15 greater than fifteen thousand dollars (\$15,000) of value or a tax credit that would offer an equivalent
16 relief or benefit; and

17 (6) *North Smithfield*, where the town council may, by ordinance, as may be amended from
18 time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or
19 greater.

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

22 (g) The several cities and towns not previously authorized to provide an exemption for
23 those veterans who actually served in the Persian Gulf conflict may provide that exemption in the
24 amount authorized in this section for veterans of other recognized conflicts.

25 (h) *Bristol*, where the town council of Bristol may, by ordinance, provide for an exemption
26 for any veteran and the unmarried widow or widower of a deceased veteran of military or naval
27 service of the United States who is determined, under applicable federal law by the Veterans'
28 Administration of the United States to be partially disabled through service-connected disability.

29 (i) In addition to the previously provided exemption, any veteran who is discharged from
30 the military or naval service of the United States under conditions other than dishonorable, or an
31 officer who is honorably separated from military or naval service, who is determined, under
32 applicable federal law by the Veterans Administration of the United States to be totally and
33 permanently disabled through a service-connected disability, who owns a specially adapted
34 homestead that has been acquired or modified with the assistance of a special adaptive housing

1 grant from the Veteran's Administration and that meets Veteran's Administration and Americans
2 with disability act guidelines from adaptive housing or that has been acquired or modified using
3 proceeds from the sale of any previous homestead that was acquired with the assistance of a special
4 adaptive housing grant from the veteran's administration, the person or the person's surviving
5 spouse is exempt from all taxation on the homestead. Provided, that in the town of *Westerly* where
6 the amount of the above referenced exemption shall be forty-six thousand five hundred dollars
7 (\$46,500).

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

10 (k) The town of *Scituate* may provide, by ordinance, in lieu of a tax exemption that grants
11 to all disabled veterans with a one hundred percent (100%) service-connected disability, a tax credit
12 in an amount to be determined from time to time by the town council.

13 (l) Any exemption granted by a municipality pursuant to the provisions of this section, in
14 addition to other property exempt pursuant to the provisions of subsection (a) of this section, shall
15 include any life estate in property held by the qualified veteran.

16 **44-3-5. Gold star parents' exemption.**

17 (a) The property of every person whose son or daughter has served with the armed forces
18 of the United States of America and has lost his or her life as a result of his or her service with the
19 armed forces of the United States of America, providing the death was determined to be in the line
20 of duty, shall be exempted from taxation to the amount of three thousand dollars (\$3,000) in
21 accordance with similar provisions of § 44-3-4 applying to honorably discharged veterans of the
22 armed forces; provided, that there shall be but one exemption granted where both parents of the
23 deceased son or daughter are living; provided:

24 (1) Cranston. The city of Cranston may provide, by ordinance, an exemption from taxation
25 not to exceed forty-five hundred dollars (\$4,500);

26 (2) Warren. The town of Warren may provide, by ordinance, an exemption from taxation
27 not to exceed nine thousand seven hundred eighty-three dollars (\$9,783);

28 (3) Cumberland. The town of Cumberland may provide, by ordinance, an exemption not
29 to exceed twenty-three thousand seven hundred seventy-two dollars (\$23,772) for persons
30 receiving a gold star exemption;

31 (4) North Providence. The town of North Providence may provide, by ordinance, an
32 exemption not to exceed five thousand dollars (\$5,000) for persons receiving a gold star exemption;

33 (5) Smithfield. The town of Smithfield may provide, by ordinance, an exemption not to
34 exceed six thousand dollars (\$6,000) for persons receiving a gold star exemption;

1 (6) Westerly. The town of Westerly may provide, by ordinance, an exemption on the total
2 value of real and personal property not to exceed forty-six thousand five hundred dollars (\$46,500);

3 (7) Barrington. The town of Barrington may provide, by ordinance, an exemption not to
4 exceed six thousand dollars (\$6,000) for real property for persons receiving a gold star exemption;

5 (8) Jamestown. The town of Jamestown may provide, by ordinance, a tax dollar reduction
6 for persons receiving a gold star exemption;

7 (9) Lincoln. The town of Lincoln may provide, by ordinance, an exemption not to exceed
8 five thousand dollars (\$5,000) for persons receiving a gold star exemption;

9 (10) West Warwick. The town of West Warwick may provide, by ordinance, an exemption
10 not to exceed two hundred twenty-five dollars (\$225) for persons receiving a gold star exemption;

11 (11) Narragansett. The town of Narragansett may provide, by ordinance, an exemption not
12 to exceed twenty thousand dollars (\$20,000) from the assessed value of real property, or twelve
13 thousand dollars (\$12,000) from the assessed value of a motor vehicle, for persons receiving a gold
14 star exemption;

15 (12) Tiverton. The town of Tiverton may provide, by ordinance, a tax credit of one hundred
16 twenty dollars (\$120) or greater for persons receiving a gold star exemption;

17 (13) Charlestown. The town of Charlestown may provide, by ordinance, a tax dollar credit
18 reduction for persons receiving a gold star exemption; ~~and~~

19 (14) North Smithfield. The town council may, by ordinance, as may be amended from
20 time to time, provide for a tax dollar credit reduction of three hundred and fifty dollars (\$350) or
21 greater for persons receiving a gold star exemption; and

22 (15) North Kingstown. The town of North Kingstown may provide, by ordinance, a tax
23 credit of two hundred dollars (\$200), or the equivalent assessment dollars for persons receiving a
24 gold star exemption.

25 (b) The adjustment shall be made to reflect the same monetary savings that appeared on
26 the property tax bill that existed for the year prior to reevaluation of the real property. If any
27 provision of this section is held invalid, the remainder of this section and the application of its
28 provisions shall not be affected by that invalidity.

29 **44-3-12. Visually impaired persons — Exemption.**

30 (a) The property of each person who is legally blind according to federal standards as
31 certified by a licensed physician or as certified by the Rhode Island services for the blind and
32 visually impaired shall be exempted from taxation to the amount of six thousand dollars (\$6,000),
33 except for the towns of:

34 Tiverton. Which exemption shall be provided by town ordinance as a tax credit of three

1 hundred dollars (\$300) or greater; and

2 Warren. Which exemption shall be up to forty thousand eight hundred ninety-five dollars
3 (\$40,895); and

4 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.
5 The exemption shall apply to the property in the municipality where the person resides, and if there
6 is not sufficient property to exhaust the exemption, the person may proclaim the balance in any city
7 or town where he or she may own property; except for the town of *Cumberland*, which exemption
8 shall be up to forty-seven thousand five hundred forty-four dollars (\$47,544); and

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

23 West Warwick. Which exemption shall be equal to three hundred thirty-five dollars
24 (\$335).

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

27 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.
28 The exemption shall increase automatically each year by the same percentage as the percentage
29 increase in the total amount of taxes levied by the city or town. The automatic increase shall not
30 apply to cities or towns that have increased the exemption provided by subsection (a) above the
31 minimum of six thousand dollars (\$6,000), except for the town of:

32 Barrington. Which exemption shall be sixteen thousand dollars (\$16,000) for real property.
33 If the application of the automatic increase to an exemption of six thousand dollars (\$6,000) on a
34 continuous basis from December 31, 1987, to any subsequent assessment date would result in a

1 higher exemption than the exemption enacted by the city or town council, then the amount provided
2 by the automatic increase applies.

3 (c) The town of **Charlestown** may, by ordinance, provide a tax dollar credit reduction for
4 such legally blind person.

5 (d) The town of **Jamestown** may, by ordinance, provide a tax dollar credit reduction on
6 real property for such legally blind person(s).

7 (e) The town of North Kingstown may, by ordinance, provide a tax dollar credit reduction
8 or the equivalent assessment dollars on real property for such legally blind person(s).

9 **44-3-13.9. North Kingstown — Exemption of elderly persons.**

10 The town council of North Kingstown may, by ordinance, exempt from taxation the real
11 property situated in the town which is owned and occupied by any person over the age of sixty-five
12 (65) years, and the exemption ~~may be in an amount up to but not in excess of thirty thousand dollars~~
13 ~~(\$30,000) of valuation~~ shall be a four hundred fifty dollar (\$450) tax credit or the equivalent
14 assessment dollars and only one exemption is allowed to co-tenants, joint tenants, and tenants by
15 the entirety even though all or more than one of them are sixty-five (65) or more years of age and
16 occupy the property. In addition to a requirement of domicile within the town of North Kingstown
17 at the time of making application for the exemption, the ordinance may also require that an
18 applicant for the exemption must be a resident of the town for a period of up to but not in excess of
19 twenty (20) years prior to the date of assessment for the year for which the exemption is claimed;
20 and the ordinance may also require that an applicant for the exemption must have owned and had
21 title to the real estate where he or she resided during any period of residency required by the
22 ordinance. ~~The ordinance may also provide for a graduated schedule of increasing exemptions, the~~
23 ~~largest of which may not exceed thirty thousand dollars (\$30,000) of valuation, which may be based~~
24 ~~on a graduated schedule of the number of years, up to but not in excess of twenty (20), an applicant~~
25 ~~for the exemption has resided in the town and/or owned and had title to real estate where he or she~~
26 ~~resides.~~ The ordinance may also provide, at the discretion of the town council, for a review of the
27 exemption amount and residency requirement at which time the amount of the tax credit or the
28 equivalent assessment dollars and residency requirement may be adjusted. The exemption provided
29 in accordance with the provisions of this section is in addition to any other exemption to which a
30 person may be entitled under any other law or ordinance.

31 SECTION 2. This act shall take effect on July 1, 2025.

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LC001242
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

1 This act would authorize the town of North Kingstown to provide a two hundred dollars
2 (\$200) tax credit or the equivalent assessment dollars to veterans and gold star parents. This act
3 would further authorize the town of North Kingstown to provide a tax dollar credit or the equivalent
4 assessment dollars to the legally blind and a four hundred fifty dollars (\$450) tax credit or
5 equivalent assessment dollars to owner- occupied real property for persons over the age of sixty-
6 five (65).

7 This act would take effect on July 1, 2025.

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LC001242
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