

**VETERANS', ELDERLY, AND OTHER TAX EXEMPTION
PROGRAMS IN RHODE ISLAND MUNICIPALITIES
2016**



Governor Gina M. Raimondo

Prepared by:

**Department of Revenue
Division of Municipal Finance**

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RHODE ISLAND MUNICIPALITIES**

2016

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INTRODUCTION

This report is the result of a survey of Rhode Island's 39 cities and towns relating to veterans', elderly, and other tax exemptions. Because personal exemptions are subject to change, the user of this publication should contact a local tax assessor for the most current information available. This survey was conducted by the Division of Municipal Finance with the cooperation of local tax assessors. We are grateful for the cooperation the tax assessors have provided.

Section I - Veterans' Exemptions

The veterans' exemptions are prescribed by Title 44, Chapter 3, Sections 4, 5 and 24 of the General Laws of Rhode Island. To be eligible, a veteran must have served or been discharged under conditions other than dishonorable and served during wartime periods as specified by law. The eligible wartime periods are:

World War I

World War II, December 7, 1941 - December 31, 1946

Berlin: May 9, 1945 to October 2, 1990. Cold War/Show of Strength

Korean Conflict, June 27, 1950 - January 31, 1955

Quemay and Matsu: August 23, 1956 to June 1, 1963. Show of Force and Escort

Vietnam: July 1, 1958 to July 3, 1965. Advisory/US Troops Ordered to Undertake Offensive Position

Vietnam Conflict, February 28, 1961 – May 7, 1975

Vietnam Conflict & RVNMC: July 3, 1965 to March 8, 1973. U.S. Troops Ordered to Offensive Position

Korea: October 1, 1966 to June 30, 1974. Treaty Commitment

El Salvador: January 1, 1981 to February 1, 1992. Advisory/Training

Persons who actually served in the Grenada or Lebanon Conflicts of 1983 - 1984.

Persian Gulf: August 2, 1990 to November 30, 1995. Operation Desert Shield & Desert Storm

Persian Gulf Conflict, the Haitian Conflict, the Somalian Conflict and the Bosnian Conflict at anytime during the period beginning August 2, 1990 and ending May 1, 1994, or in any conflict or undeclared war for which a campaign ribbon or expeditionary medal was earned, and who was honorably discharged from the service, or who, if not discharged, served honorably, or of the unmarried widow or widower of that person.

Southwest Asia: December 1995 ongoing. Maritime Intercept Operation, Operation Southern Watch, Operation Vigilant Sentinel, Operation Northern Watch, Operation Desert Thunder, Operation Desert Fox, Exercise Intrinsic Action, Exercise Iris Gold, Operation Desert Spring

Former Republic of Yugoslavia: December 20, 1995 – ongoing. Operation Joint Endeavor, Joint Guard and Force

Haiti: April 1, 1995 to January 31, 2000. Operation: UNMHI, U.S. for Haiti, USSPTG-Haiti
Kosova, March 24, 1999 to Present
Operation Noble Eagle, September 12, 2001 to Present
Operation Enduring Freedom, September 12, 2001 to Present
Operation Iraqi Freedom, September 12, 2001 to Present

Please note there are other military engagements that encompass a smaller period of eligible time for which veteran's exemptions are available. It is highly recommended that you contact the local tax assessor for eligibility.

Exemptions shall be applied to the property in the municipality where the person resides, and if there is not sufficient property to exhaust the exemption, the person may claim the balance in any other city or town where the person may own property. An exemption shall not be allowed to persons who are not legal residents of the State of Rhode Island. To qualify for an exemption, appropriate documentation will be required by the municipality at time of application. The seven exemption categories include:

Veterans' regular exemption

Unmarried widow/widower of qualified veteran

Veterans' exemption for totally disabled through service connected disability

Veterans' exemption partially disabled through service connected disability

Gold Star parents' exemption

Prisoner of war exemption

Specially adapted housing exemption

Section II - Elderly Exemptions

The elderly exemptions are prescribed by Title 44, Chapter 3, and Sections 13, 13.1, 13.2, 16, 32 and 39. This elderly exemption section describes the type of program, the amount of exemption or tax credit, income requirements and other eligibility requirements required by the various cities and towns. It is highly recommended that you contact the local tax assessor for eligibility.

Included in this section is an explanation of the Property Tax Relief Program administered by the State Division of Taxation and a copy of form RI-1040H Property Tax Relief Claim.

Section III - Miscellaneous Exemptions

A number of other exemptions are available to eligible citizens and businesses in the various cities and towns of Rhode Island. Section III lists the most commonly used exemptions, but this report is not inclusive of all exemptions. This survey should be used as a guide and more detailed information can be obtained by contacting the individual city or town assessor.

The notes page cites the sections of the Rhode Island General Law for the exemptions listed under miscellaneous exemptions.

SECTION II

ELDERLY EXEMPTIONS

TAX RELIEF PROGRAMS FOR THE ELDERLY IN RHODE ISLAND CITIES AND TOWNS

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
BARRINGTON	Flat Exemption	\$18,400	None	65+	Yes	No
	Circuit Breaker <u>1</u> /	Tax credit \$3,000	\$16,000 or less	65+	Yes	No
		Tax credit \$2,350	\$16,001 \$20,000	65+	Yes	No
		Tax credit \$1,700	\$20,001 \$24,000	65+	Yes	No
		Tax credit \$1,050	\$24,001 \$28,000	65+	Yes	No
BRISTOL	Flat Exemption	Tax credit \$250.00	None	65-69	Yes	No
		Tax credit \$300.00	None	70-74	Yes	No
		Tax credit \$350.00	None	75+	Yes	No
BURRILLVILLE	Tax Credit	\$1,200	\$12,500- or less	62+	Yes 5 yrs.	Yes 5 yrs.
		\$1,150	\$12,501- \$14,999	62+	Yes 5 yrs.	Yes 5 yrs.
		\$900	\$15,000- \$17,499	62+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
BURRILLVILLE (Continued)		\$800	\$17,500- \$19,999	62+	Yes 5 yrs.	Yes 5 yrs.
		\$700	\$20,000- \$22,499	62+	Yes 5 yrs.	Yes 5 yrs.
		\$600	\$22,500- \$24,999	62+	Yes 5 yrs.	Yes 5 yrs.
		\$500	\$25,000- \$27,499	62+	Yes 5 yrs.	Yes 5 yrs.
		\$400	\$27,500- \$29,999	62+	Yes 5 yrs.	Yes 5 yrs.
		\$325	\$30,000 and higher			
CENTRAL FALLS	Tax Credit	\$3,856	None	65+	Yes	No
CHARLESTOWN	Low income tax credit	\$750-\$1,150	Less than \$30,000 plus cost of living compounded annually	65+	Yes 1 yr.	Yes 1 yr.
COVENTRY	Flat Exemption + Tax Freeze	\$8,000	None	65+	Yes 5 yrs.	Yes 5 yrs.

Bold print represents tax credit rather than exemption off of assessment

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
COVENTRY (Continued)	Income Based	Tax =4% of Income	\$11,089 or less	65+	Yes 5 yrs.	Yes 5 yrs.
		Tax =8% of Income over \$9,999 + \$400	\$11,090 \$12,476	65+	Yes 5 yrs.	Yes 5 yrs.
		Tax=12% of Income over \$10,927+\$486	\$12,477 \$17,328	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 60% of Assessed value	\$17,328 \$24,260	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 50% of Assessed value	\$24,261 \$31,190	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 40% of Assessed value	\$31,191 \$38,122	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 30% of Assessed value	\$38,123 \$45,259	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 20% of Assessed value	\$45,260 \$51,985	65+	Yes 5 yrs.	Yes 5 yrs.
<hr/>						
CRANSTON	Flat Exemption	\$23,909	None	65+	Yes	No
	Motor Vehicles	\$3,000	None	65+	Yes	No
	Tangible Personal Property	\$15,938	None	65+		

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
CRANSTON (Continued)	Tax Freeze <u>3/</u>		\$20,000 or Less = one person	65+ or totally disabled	Yes	No
			\$23,000 or Less = couple	65+	Yes	No

CUMBERLAND	Flat Exemption	\$40,756	None	65+	Yes	1 yr.
	Based on Need <u>3/</u>	\$9,059	\$10,500 or Less = one person	65+	Yes	1 yr.
			\$15,000 or Less = 2 or more owners	65+	Yes	1 yr.
	Tax Deferral		Contact Assessor	65+		

EAST GREENWICH	Tax Credit	\$568.00	None	65-69	Yes 5 yrs.	Yes 5 yrs.
	(Real Estate):	\$851.00	None	70-74	Yes 5 yrs.	Yes 5 yrs.
		\$1136.00	None	75-79	Yes 5 yrs.	Yes 5 yrs.
		\$1703.00	None	80-84	Yes 5 yrs.	Yes 5 yrs.
		\$1712.00	None	85+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
EAST GREENWICH (Continued)						
	(Motor vehicles):	\$5,500	None	65-69	Yes 5 yrs.	Yes 5 yrs.
		\$11,000	None	70-74	Yes 5 yrs.	Yes 5 yrs.
		\$16,000	None	75-79	Yes 5 yrs.	Yes 5 yrs.
		\$27,000	None	80+	Yes 5 yrs.	Yes 5 yrs.
	Income credit (on valuation) not to exceed \$340,700	70%	180% of Federal Poverty Guidelines	65+	Yes	Yes
		50%	180%-200% of Federal Poverty Guidelines			
	Based on Federal Poverty Guidelines	30%	200%-250% of Federal Poverty Guidelines			

EAST PROVIDENCE	Flat Exemption 3 Units or Less	\$24,400	None	65+ or 100% disabled	Yes	Owner as of 12/31 of current year *

EXETER	Flat Exemption	\$5,000	None	65+ or 100% disabled	Yes	Owner as of 12/31 of current year *

* Requires annual filing

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
EXETER (Continued)	Elderly Sliding Scale	Contact assessor for exact exemption based on your income	Income Limit	65+	Yes	Owner as of 12/31 of current year*

FOSTER	Flat Exemption	\$ 1,000	None	65+	Yes 1 yr.	Yes 1 yr.
	Tax Freeze		None	65+ or 100% Disabled	Yes 1 yr.	Yes 1 yr.

GLOCESTER	Flat Exemption	\$2,070	None	65+	Yes 5 yrs.	Yes 5 yrs.
	Based on Need/Age	\$2,256 to \$2,470	\$27,408 or less exclude SS	65-69	Yes 5 yrs	Yes 5 yrs.
		\$2,550 to \$2,870	\$27,408 or less	70-74	Yes 5 yrs.	Yes 5 yrs.
		\$2,977 to \$3,405	\$27,408 or less	75-79	Yes 5 yrs.	Yes 5 yrs.
		\$3,538 to \$4,179	\$27,408 or less	80-84	Yes 5 yrs.	Yes 5 yrs.
		\$4,340 to \$5,088	\$27,408 or less	85-89	Yes 5 yrs.	Yes 5 yrs.
		\$5,275 to \$6,130	\$27,408 or less	90-94	Yes 5 yrs.	Yes 5 yrs.
		\$6,343	\$27,408 or less	95	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	EXEMPTION OR TAX CREDIT	AMOUNT OF INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
GLOCESTER (Continued)	Flat Exemption	\$6,570	\$27,408 or less	96+	Yes 5 yrs.	Yes 5 yrs.

HOPKINTON	Based on Need	60% of assessed value	Less than 110% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		50% of assessed value	Less than 140% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		40% of assessed value	Less than 170% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		30% of assessed value	Less than 200% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		20% of assessed value	Less than 225% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		10% of assessed value	Less than 250% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		10% of assessed value	No income requirement	85+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
JAMESTOWN*	Based on Need	Elderly 60% of assessed value	**120%-140% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
		50% of assessed value	**140%-160% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
		40% of assessed value	**160%-180% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
		30% of assessed value	**180%-200% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
		20% of assessed value	**200%-220% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
	Totally disabled According to Social Security	\$10,000 - \$25,000	Less than \$25,000	Under age 65	Yes 2 yrs.	Yes 2 yrs.
*ASSESSMENT CAP OF \$323,023 (Changes at time of revaluation)						
**TO BE ADJUSTED ANNUALLY						
JOHNSTON	Flat Exemption	\$40,000	None	65+	Yes	No
LINCOLN	Tax Credit Elderly	\$600	None	65+	Yes - 5yrs	Yes - 5yrs
	Based on Income and age	\$700	\$20,000 to \$24,999	65-70	Yes - 5yrs	Yes - 5yrs
		\$800	\$20,000 to \$24,999	71-75	Yes - 5yrs	Yes - 5yrs
		\$900	\$20,000 to \$24,999	76-80	Yes - 5yrs	Yes - 5yrs
		\$1000	\$20,000 to \$24,999	81+	Yes - 5yrs	Yes - 5yrs

COMMUNITY	AMOUNT OF TYPE OF PROGRAM	EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
LINCOLN (Continued)	Tax Credit Relief Based on Age and Income	\$800	\$17,500 to \$19,999	65-70	Yes - 5yrs	Yes - 5yrs
		\$900	\$17,500 to \$19,999	71-75	Yes - 5yrs	Yes - 5yrs
		\$1000	\$17,500 to \$19,999	76-80	Yes - 5yrs	Yes - 5yrs
		\$1100	\$17,500 to \$19,999	81+	Yes - 5yrs	Yes - 5yrs
		\$900	\$15,000 to \$17,499	65-70	Yes - 5yrs	Yes - 5yrs
		\$1000	\$15,000 to \$17,499	71-75	Yes - 5yrs	Yes - 5yrs
		\$1100	\$15,000 to \$17,499	76-80	Yes - 5yrs	Yes - 5yrs
		\$1200	\$15,000 to \$17,499	81+	Yes - 5yrs	Yes - 5yrs
		\$1000	\$14,999 and below	65-70	Yes - 5yrs	Yes - 5yrs
		\$1100	\$14,999 and below	71-75	Yes - 5yrs	Yes - 5yrs
		\$1200	\$14,999 and below	76-80	Yes - 5yrs	Yes - 5yrs
		\$1300	\$14,999 and below	81+	Yes - 5yrs	Yes - 5yrs
		LITTLE COMPTON	Based on Need <u>14/</u>	5% of Assessed Value	\$31,501- \$32,600	65+
10% of Assessed Value	\$29,301- \$31,500			65+	Yes 5 yrs.	Yes 5 yrs.
20% of Assessed Value	\$27,201- \$29,300			65+	Yes 5 yrs.	Yes 5 yrs.
30% of Assessed Value	\$25,001 \$27,200			65+	Yes 5 yrs.	Yes 5 yrs.
40% of Assessed Value	\$22,801 \$25,000			65+	Yes 5 yrs.	Yes 5 yrs.
50% of Assessed Value	\$19,601 \$22,800			65+	Yes 5 yrs.	Yes 5 yrs.
60% of Assessed Value	\$16,301 \$19,600			65+	Yes 5 yrs.	Yes 5 yrs.
70% of Assessed Value	\$13,001 \$16,300			65+	Yes 5 yrs.	Yes 5 yrs.
80% of Assessed Value	up to \$13,000			65+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
MIDDLETOWN	Flat Exemption	\$33,121	None	65+	Yes 5 yrs.	Yes 5 yrs.
	Based on Need	\$91,126	\$0 \$21,830	65+	Yes 5 yrs.	Yes 5 yrs.
		\$87,263	\$21,831 \$23,064	65+	Yes 5 yrs.	Yes 5 yrs.
		\$82,734	\$23,065 \$24,298	65+	Yes 5 yrs.	Yes 5 yrs.
		\$78,069	\$24,299 \$25,528	65+	Yes 5 yrs.	Yes 5 yrs.
		\$74,494	\$25,529 \$26,766	65+	Yes 5 yrs.	Yes 5 yrs.
		\$70,370	\$26,767 \$28,000	65+	Yes 5 yrs.	Yes 5 yrs.
		\$66,244	\$28,001 \$29,233	65+	Yes 5 yrs.	Yes 5 yrs.
		\$62,119	\$29,234 \$30,469	65+	Yes 5 yrs.	Yes 5 yrs.
		\$58,004	\$30,470 \$31,702	65+	Yes 5 yrs.	Yes 5 yrs.
		\$53,880	\$31,703 \$32,937	65+	Yes 5 yrs.	Yes 5 yrs.
		\$49,611	\$32,938 \$34,171	65+	Yes 5 yrs.	Yes 5 yrs.
		\$45,486	\$34,172 \$35,406	65+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS	
				AGE	RESIDENCY & OCCUPANCY LENGTH OF OWNERSHIP
MIDDLETOWN (Continued)					
		\$41,371	\$35,407 \$36,638		Yes 5 yrs. Yes 5 yrs.
		\$37,247	\$36,638 \$37,874		Yes 5 yrs. Yes 5 yrs.
		\$33,121	Over \$37,874		Yes 5 yrs. Yes 5 yrs.
	Tax Freeze		\$4,000 Single		Yes 5 yrs. Yes 5 yrs.
			Less than \$8,000 2 or more		Yes 5 yrs. Yes 5 yrs.

NARRAGANSETT					
	Flat Exemption	\$125	None Credit	65+	Applicant must have been an owner-occupant for past 5 yrs. or owner for past 10 yrs. and presently an owner occupant
	Circuit Breaker Credit	\$1,700	0- \$13,000	65+	Same as flat exemption
		\$1,550	\$13,001- \$15,000	65+	Same as flat exemption
		\$1,450	\$15,001- \$17,500	65+	Same as flat exemption
		\$1,350	\$17,501- \$19,500	65+	Same as flat exemption

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS	
				AGE	RESIDENCY & LENGTH OF OCCUPANCY OWNERSHIP
NARRAGANSETT (Continued)					
		\$1,200	\$19,501-\$23,500	65+	Same as flat exemption
		\$1,100	\$23,501-\$26,000	65+	Same as flat exemption
		\$1,000	\$26,001-\$30,000	65+	Same as flat exemption
		\$900	\$30,001-\$32,000	65+	Same as flat exemption
		\$700	\$32,001-\$34,500	65+	Same as flat exemption
		\$500	\$34,501-\$37,000	65+	Same as flat exemption
	Tax Deferral	up to 75% of annual tax	None	65+	Owner-occupant for past 5 yrs. and presently an owner-occupant

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
NEW SHOREHAM	Tax Abatement	60% of tax with Max of \$600	Under \$40,000 gross household income	65+	Yes 10 mos.	Yes 5 yrs.

NEWPORT	Based on Need	\$4,000 or $\frac{6}{20}$ % of value	Under \$29,300 single household	65+	Yes 5 yrs.	Yes 5 yrs.
		\$4,000 or $\frac{6}{20}$ % of value	Under \$33,500 two or more household	65+	Yes 5 yrs.	Yes 5 yrs.

NORTH KINGSTOWN	Flat Exemption	\$30,000	None	65+	Yes	15 yrs.
	Based on Need	\$142,200	Less than 180% of poverty income level	65+	Yes	None
		\$113,900	Less than 200% of poverty income level	65+	Yes	None
		\$85,500	Less than 220% of poverty income level	65+	Yes	None

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
N. KINGSTOWN (Continued)		\$156,420	Less than 180% of poverty income level	75+	Yes	None
		\$125,290	Less than 200% of poverty income level	75+	Yes	None
	Less than	\$94,050	220% of poverty income level	75+	Yes	None
NORTH PROVIDENCE	Flat Exemption	\$10,000	None	65+	Yes 1 yr.	Yes 1 yr.
	Based on Need	\$10,000	\$0-\$8,000-	65+	Yes 5 yrs.	Yes 5 yrs.
		\$7,000	\$8,001-\$10,000	65+	Yes 5 yrs.	Yes 5 yrs.
		\$5,000	\$10,001-\$15,000	65+	Yes 5 yrs.	Yes 5 yrs.
NORTH SMITHFIELD	Tax Credit	\$500	None	65+	Yes 3 yrs.	Yes 3 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
PAWTUCKET	Flat Exemption	\$30,885	None	65+	Yes	No

PORTSMOUTH	Senior Exemption	\$15,800	None	65+	Yes 1 yr.	Yes 1 yr.
	Based on Need <u>3</u> /	85% of Assessed Value	\$0- \$9,313	65+	Yes 1 yr.	Yes 1 yr.
		75% of Assessed Value	\$9,314- \$11,607	65+	Yes 1 yr.	Yes 1 yr.
		65% of Assessed Value	\$11,608- \$13,902	65+	Yes 1 yr.	Yes 1 yr.
		55% of Assessed value	\$13,903- \$16,198	65+	Yes 1 yr.	Yes 1 yr.
		45% of Assessed Value	\$16,199- \$18,492	65+	Yes 1 yr.	Yes 1 yr.
		35% of Assessed Value	\$18,493- \$20,789	65+	Yes 1 yr.	Yes 1 yr.
		25% of Assessed Value	\$20,790- \$23,081	65+	Yes 1 yr.	Yes 1 yr.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
PORTSMOUTH (Continued)		15% of Assessed Value	\$ 23,080 - \$25,380	65+	Yes 1 yr.	Yes 1 yr.
		10% of Assessed Value	\$25,379- \$27,489	65+	Yes 1 yr.	Yes 1 yr.

PROVIDENCE	Flat exemption	\$27,181	None	65+	No	No

RICHMOND	Based on need	\$136,620 or 60% <u>13/</u>	\$26,952 or less* \$33,078 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$125,235 or 55% <u>13/</u>	\$29,228 or less* \$35,077 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$113,850 or 50% <u>13/</u>	\$32,151 or less* \$37,996 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$102,465 or 45% <u>13/</u>	\$35,077 or less* \$40,920 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$91,080 or 40% <u>13/</u>	\$37,996 or less* \$43,843 or less**	65+	Yes 3 yrs.	Yes 3 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
RICHMOND (Continued)	Based on need	\$79,695 or 35% <u>13/</u>	\$40,920 or less* \$48,232 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$68,310 or 30% <u>13/</u>	\$45,307 or less* \$54,073 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$56,925 or 25% <u>13/</u>	\$48,232 or less* \$58,459 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$45,540 or 20% <u>13/</u>	\$52,597 or less* \$64,303 or less**	65+	Yes 3 yrs.	Yes 3 yrs.

* single taxpayers
**co-tenants, etc.

SCITUATE

Flat exemption	\$37.37 owner over 65	None	65+	Yes	Yes 10 yrs.
Variable	\$56.06	None	65-71	Yes	Yes
	\$74.74	None	72+	Yes	10 yrs.
Tax freeze <u>3/</u>			65+	Yes	Yes 10 yrs.

SMITHFIELD

Flat exemption 3 units or less	\$8,000	None	65+	Yes 10 yrs.	Yes 10 yrs.
Tax freeze single-family only	\$0 - \$8,000 Based on year of freeze		65+	Yes 10 yrs. as of 7/21/05	Yes 10 yrs. as of 7/21/05

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
SOUTH KINGSTOWN	Based on Income	\$2,100	\$0 to \$13,000	65+	Yes 5 yrs.	Yes 5 yrs.
		\$2,000	\$13,001 to \$15,000			
		\$1,900	\$15,001 to \$17,500			
		\$1,800	\$17,501 to \$19,500			
		\$1,700	\$19,501 to \$23,500			
		\$1,600	\$23,501 to \$26,000			
	Tax credit	\$1,500	\$26,001 to \$30,000			
		\$1,300	\$30,001 to \$32,000			
		\$1,200	\$32,001 to \$33,000			
		\$ 950	\$33,001 to \$34,000			
		\$ 700	\$34,001 to \$35,000			
		\$ 450	\$35,001 to \$37,000			

TIVERTON	Based on Need and Household Size	\$1,000	Up to 140%*	65+	Yes	Yes 3 yrs.
		\$700	Up to 170%*	65+	Yes	Yes 3 yrs.
		\$500	Up to * 200%	65+	Yes	Yes 3 yrs.
*Based on Annually published Federal Poverty Guidelines						

WARREN	Flat Exemption	\$28,876	None	65+	Yes 1 yr.	Yes 1 yr.

WARWICK	Flat Exemption <u>10/</u>	\$207.60 MV	None	65+	Yes	No
		\$415.20 RE				
	Circuit Breaker <u>3/</u>	\$1,000	\$0- \$16,577	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.
		\$900	\$16,578- \$18,647	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
WARWICK (Continued)		\$800	\$18,648 \$20,720	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.
		\$700	\$20,721 \$22,794	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.
		\$600	\$22,795- \$24,865	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.
	Tax Freeze 3/	Current Taxes Frozen	\$0-\$ 7,500/single \$0-\$15,000/couple	70+	Yes Single family <u>or</u> Condominium	No

Declared disabled by Social Security or VA, unable to work. Head of household single-family, must be resident and occupy. Any age, no income requirement

WESTERLY

Based on Need	60% of tax bill	\$0- \$30,000	65+	Yes 5 yrs.	Yes 5 yrs.
	50% of tax bill	\$30,001- \$32,200	65+	Yes 5 yrs.	Yes 5 yrs.
	40% of tax bill	\$32,201- \$34,400	65+	Yes 5 yrs.	Yes 5 yrs.
	30% of tax bill	\$34,401- \$36,600	65+	Yes 5 yrs.	Yes 5 yrs.
	20% of tax bill	\$36,601- \$38,800	65+	Yes 5 yrs.	Yes 5 yrs.
	10% of tax bill	\$38,801- \$41,000	65+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
WEST GREENWICH	Tax Freeze		None	65+	Yes 7 yrs.	Yes 7 yrs.
WEST WARWICK	Tax Credit	\$170	None	65+	Yes	No
	Based on Need <u>3/</u>	\$375	\$0-\$15,000	65+	Yes 3 yrs.	Yes 3 yrs.
		\$280	\$15,001-\$20,000	65+	Yes 3 yrs.	Yes 3 yrs.
		\$235	\$20,001-\$25,000	65+	Yes 3 yrs.	Yes 3 yrs.
		\$190	\$25,001-\$30,000	65+	Yes 3 yrs.	Yes 3 yrs.
		\$100	\$30,001-\$35,000	65+	Yes 3 yrs.	Yes 3 yrs.
WOONSOCKET	Based on need	\$438.96 off the tax bill	\$30,000 or less	65+	Yes 3yrs.	Yes 3yrs.

- 1/ If applicants opt for the circuit breaker, then flat exemption is not applicable.
2/ Surviving spouse at age 60.
3/ In addition to the flat exemption.
4/ Proposed that tax savings to applicant does not exceed \$475, applicant must pay at least 20% of original tax bill.
5/ Includes the flat exemption.
6/ Which ever is greater.
7/ Widow/widower at age 62.
8/ Provided that the maximum tax on the property shall not exceed 5% of gross income.
9/ Provided that tax savings to the applicant does not exceed \$850.
10/ Can be applied to real or personal property.

- 11/ Provided that tax savings does not exceed \$2,700. An additional 10% reduction in tax savings if taxpayer is 75 years of age or older.
- 12/ Age 62 if applicant is collecting social security.
- 13/ Applicants aged 65 or older who own trailers on leased land are eligible for 50% of the eligible exemption.
- 14/ This percentage is applied only to the first \$400,000 of assessed value
- 15/ This percentage is applied only to the first \$300,000 of assessed value

PROPERTY TAX RELIEF INFORMATION

The property tax relief program administered by the State of Rhode Island Division of Taxation is intended to provide relief through a system of tax credits, refunds, and appropriations from the general fund to elderly and/or disabled persons who own or rent their home.

If you qualify, you may be entitled to a tax credit against your Rhode Island personal income tax.

Please click the following link to download the form:

http://www.tax.ri.gov/forms/2015/Income/2015%201040H_hhh.pdf

For more information you can contact the division of taxation at:

(401) 574-8970