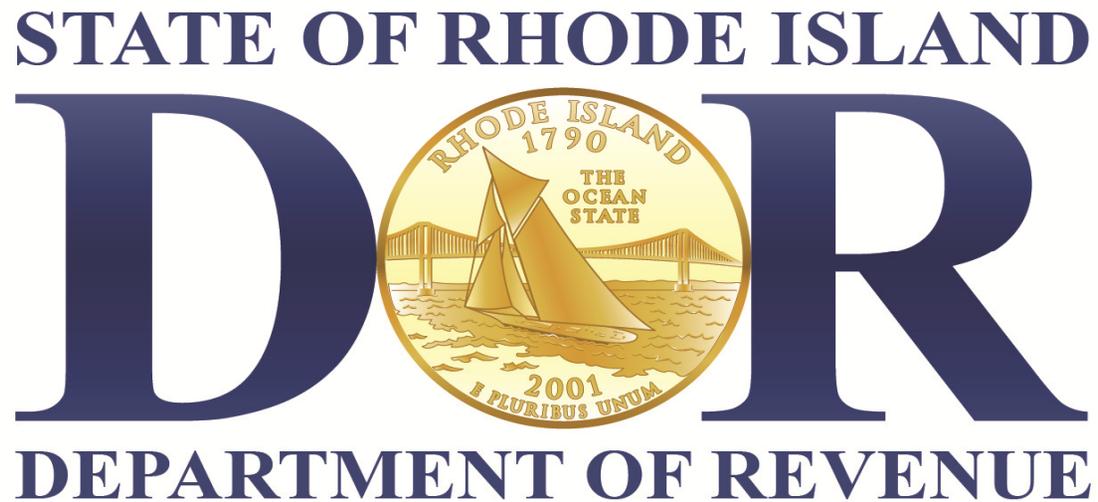


**VETERANS', ELDERLY, AND OTHER TAX EXEMPTION
PROGRAMS IN RHODE ISLAND MUNICIPALITIES
2016**



Governor Gina M. Raimondo

Prepared by:

**Department of Revenue
Division of Municipal Finance**

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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 III
MISCELLANEOUS
EXEMPTIONS

HOMESTEAD EXEMPTIONS CURRENTLY AVAILABLE

Homestead exemptions are intended to reduce the taxable value of a homeowners' property and are only permitted for a primary residence inhabited by the owner (not a second home). Please contact the office the tax assessor in your community to see if you qualify.

	EXEMPTION AMOUNT	DWELLING SIZE	REQUIREMENTS	GENERAL LAW
CENTRAL FALLS	\$30,049	1-5 units*	Domiciled resident residence with no more than one small business must provide evidence of legal residence	Section 44-3-34
EAST PROVIDENCE	= 13%	1-3 units*	Residential use only - owner occupied	Section 44-5-70**
JOHNSTON	= 20% = 10% =6.67%	Single Family 2-Family 3-Family	Residential use only - owner occupied	Section 44-5-60.1
LINCOLN	= 35%	1-5 units	Residential use only - owner occupied	None-PL 1994 Ch24
NO. PROVIDENCE	= 20%	1-5 units	Resident of town Occupied as principal residence	Section 44-5-60
	= 10%	1-5 units	Owner-occupied as residential and commercial mixed use - 20% of structure must be owner-occupied	Section 44-5-60
WEST GREENWICH	= 14%	1-4 units	Residential real estate owner	Section 44-5-80
WOONSOCKET	= 25% = 10% = 5% = 0%	Single-family* 2-family 3-family 4 to 10-family	Homestead exemption applied to all one, two, and three-family properties upon application. Residency/motor vehicle registration (if applicable) is a requirement	Section 44-5-75

*including condominiums

** Amended by resolution 45-14-1 to reduce the percent of assessed value by 1% annually through FY2026 until exemption no longer established

Bold print represents tax credit rather than exemption off of assessment.

NOTE: Currently, Providence does not offer a homestead exemption. In lieu of the exemption the city has adopted separate tax rates for owner occupied (\$19.25 per thousand) and non-owner occupied (\$33.75 per thousand) residences. It should be noted that sometimes the General Law enables a city/town to exempt certain classes of property up to a certain dollar amount or percent of assessed value. But the actual exemption (dollar amount or % of assessed value) can be adjusted by local city/town ordinance which may or may not change over time.

**TAX FREEZE CURRENTLY AVAILABLE IN THE FOLLOWING
COMMUNITIES:**

COVENTRY

SCITUATE

CRANSTON

SMITHFIELD

FOSTER

WARWICK

MIDDLETOWN

WEST GREENWICH

PROVIDENCE

A Tax Freeze prevents a qualified homeowner's property from increasing in assessed value for tax purposes.

PLEASE CONTACT THE TAX ASSESSOR IN YOUR COMMUNITY FOR MORE
DETAILS.

**TAX DEFERRALS CURRENTLY AVAILABLE IN THE FOLLOWING
COMMUNITIES:**

TAX DEFERRAL 44-3-20

**BRISTOL
COVENTRY
CUMBERLAND
EAST GREENWICH
JOHNSTON
LINCOLN**

**NARRAGANSETT
NEWPORT
NORTH SMITHFIELD
PORTSMOUTH
WARREN
WARWICK**

MIDDLETOWN

Property tax deferral programs allow qualified property owners an option to defer a portion of their property taxes until some later time. Most municipalities will place a lien on the property relative to the amount of the deferred property tax and the amount must be paid upon the sale or transfer of the property.

**PLEASE CONTACT THE TAX ASSESSOR OF THAT COMMUNITY FOR
MORE DETAILS.**

**VISUALLY IMPAIRED / BLIND EXEMPTIONS ARE CURRENTLY AVAILABLE
IN THE FOLLOWING COMMUNITIES:**

SECTION 44-3-12 – VISUALLY IMPAIRED PERSONS

**BARRINTON
BURRILLVILLE
CHARLESTOWN
CRANSTON
EAST GREENWICH
EXETER
GLOCESTER
JAMESTOWN
LINCOLN
MIDDLETOWN
NEWPORT
NORTH PROVIDENCE
PAWTUCKET
PROVIDENCE
SCITUATE
SOUTH KINGSTOWN
WARREN
WESTERLY
WEST WARWICK**

**BRISTOL
CENTRAL FALLS
COVENTRY
CUMBERLAND
EAST PROVIDENCE
FOSTER
HOPKINTON
JOHNSTON
LITTLE COMPTON
NARRAGANSETT
NORTH KINGSTOWN
NORTH SMITHFIELD
PORTSMOUTH
RICHMOND
SMITHFIELD
TIVERTON
WARWICK
WEST GREENWICH
WOONSOCKET**

**PLEASE CONTACT THE TAX ASSESSOR OF THAT COMMUNITY FOR
MORE DETAILS.**

NOTES

- 1/ General Law 44-3-12
Visually Impaired exemptions
- 2/ General Law 44-3-20
Tax Deferrals
- 3/ General Law 44-3-34
Homeowner exemption by ordinance
- 4/ General Law 44-5-20.7
Property Tax Classification resolution or ordinance adopted by the city council
- 5/ General Law 44-5-57
Property Tax Classification, upon adoption of a system of classification of Tangible Property
- 6/ Public Law 94-024
The town administrator of Lincoln, upon approval of the town council, is authorized to annually fix homestead exemptions in an amount not to exceed thirty-five percent (35%) of assessed value
- 7/ General Law 44-5-75
The City of Woonsocket is authorized to grant a homestead exemption to residential real estate in an amount not to exceed the following percentages:
 1. Single family & condominiums: forty-five percent (45%) exemption;
 2. Two family: twenty-five percent (25%) exemption;
 3. Three family: fifteen percent (15%) exemption;
 4. Four to ten family: No exemption