

STATE OF RHODE ISLAND



DEPARTMENT OF REVENUE

Veteran Senior & Other Tax Exemption Programs

Department of Revenue Division of Municipal
Finance

**RHODE ISLAND MUNICIPAL
VETERANS', SENIOR, AND OTHER TAX EXEMPTION PROGRAMS
2017
(Assessment Date: 12/31/16)**

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Barrington

Tax Assessor:
Michael Minardi
 283 County Rd
 Barrington, RI 02806
 401-247-1900

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$13,900	\$3,000
Unmarried Widow/Widower	\$13,900	\$3,000
Totally Disabled/Service Connected	\$13,900	\$3,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$13,900	\$3,000
Prisoner of War	None	None
Specially Adapted Housing	100%	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$18,400	None	65+	183 days per calendar year	No
Circuit Breaker ¹	Tax Credit \$3,000	\$16,000 or less	65+	183 days per calendar year	No
Circuit Breaker ¹	Tax Credit \$2,350	\$16,001 to \$20,000	65+	183 days per calendar year	No
Circuit Breaker ¹	Tax Credit \$1,700	\$20,001 to \$24,000	65+	183 days per calendar year	No
Circuit Breaker ¹	Tax Credit \$1,050	\$24,001 to \$28,000	65+	183 days per calendar year	No

Other Exemptions

- Visually Impaired Exemption-\$35,500 for real property. Please contact assessor for further details.

¹ If Applicant opts for the circuit breaker exemption then the flat exemption is not available

Bristol

Tax Assessor:
Chris Belair
10 Court Street
Bristol, RI 02809
401-253-7000

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$250.00 Credit	None
Unmarried Widow/Widower	\$250.00 Credit	None
Totally Disabled/Service Connected	\$325.00 Credit	None
Partially Disabled Service Connected	\$ 66.00 Credit	None
Gold Star Parent	\$227.00 Credit	None
Prisoner of War	\$340.00 Credit	None
Specially Adapted Housing	Variable	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
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

Other Exemptions

- Tax Deferral-*Single family owner occupied low income resident. The deferral shall not exceed twenty-five thousand dollars (\$25,000) of valuation, and the exemption is in addition to all other exemptions which the person may be entitled.*
- Exemption for the Visually Impaired-\$6,000.

Burrillville

**Tax Assessor:
Jennifer Mooney
105 Harrisville Main Street
Harrisville, RI 02830
Phone: (401) 568-4300**

Veterans' Exemptions: Application Deadline December 31st

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$225.00 Credit	\$225.00 Credit ²
Unmarried Widow/Widower	\$225.00 Credit	\$225.00 Credit ²
Totally Disabled/Service Connected	\$300.00 Credit	\$300.00 Credit ²
Partially Disabled Service Connected	None	None
Gold Star Parent	\$225.00 Credit	None
Prisoner of War	\$900.00 Credit	None
Specially Adapted Housing	Variable	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$1200.00	\$12,500 or less	62+	3 Years	3 Years
Tax Credit	\$1150.00	\$12,501-\$14,999	62+	3 Years	3 Years
Tax Credit	\$900.00	\$15,000-\$17,499	62+	3 Years	3 Years
Tax Credit	\$800.00	\$17,500-\$19,999	62+	3 Years	3 Years
Tax Credit	\$700.00	\$20,000-\$22,499	62+	3 Years	3 Years
Tax Credit	\$600.00	\$22,500-\$24,999	62+	3 Years	3 Years
Tax Credit	\$500.00	\$25,000-\$27,499	62+	3 Years	3 Years
Tax Credit	\$400.00	\$27,500-\$29,999	62+	3 Years	3 Years
Tax Credit	\$325.00	\$30,000 and above	62+	3 Years	3 Years

Other Exemptions

- Exemption for the Visually Impaired-\$6,000.

² Can be applied to motor vehicle if there is no real estate available

Central Falls

Tax Assessor:
Robert Battey
 580 Broad Street
 Central Falls, RI 02863
 Phone: (401) 727-7430

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$100.00 Credit	None
Unmarried Widow/Widower	\$100.00 Credit	None
Totally Disabled/Service Connected	\$100.00 Credit	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$100.00 Credit	None
Prisoner of War	\$100.00 Credit	None
Specially Adapted Housing	Variable	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$100.00	None	65+	3 Years	No

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	\$779.19 Credit	1-5 Units (Includes Condos)	Domiciled resident living in principal residence with no more than one small business Must provide evidence of legal residence	§44-3-34

Other Exemptions

Visually Impaired Exemption-\$6,000.

Charlestown

Tax Assessor:
 Kenneth Swain
 4540 South County Trail
 Charlestown, RI 02813
 401-364-1233

Veterans' Exemptions³: Application Deadline January 31st

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$150.00 Credit	None
Unmarried Widow/Widower	\$150.00 Credit	None
Totally Disabled/Service Connected	\$500.00 Credit	None
Partially Disabled Service Connected	\$ 66.00 Credit	None
Gold Star Parent	\$5,100.00	None
Prisoner of War	\$500.00 Credit	None
Specially Adapted Housing	\$500.00 Credit	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$750.00 to \$1,150	None	65+	1 Year	1 Year

Other Exemptions

- Exemption for the Visually Impaired-\$6,000.

³ In addition to the veterans' exemptions listed Charlestown allows, by ordinance, an additional exemption of a maximum of \$150 to any veteran of the United States armed services, regardless of their qualified service dates, who was honorably discharged, or to the unmarried widow or widower of that person who is not currently receiving a statutory exemption.

Coventry

Tax Assessor:
Raymond Beattie, Jr.
 1670 Flat River Rd
 Coventry, RI 02816
 401-822-9163

Veterans' Exemptions: Application Deadline December 31st

	Real Estate	Motor Vehicle
Active Duty Military	\$1,000	None
Regular Exemption Tax Credit	\$8,000	None
Unmarried Widow/Widower	\$8,000	None
Totally Disabled/Service Connected	\$1,000	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$3,000	None
Prisoner of War	\$15,000	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$8,000	None	65+	5 Years	5 Years
Income Based Exemption	Tax = 4% of Income	\$11,089 or less	65+	5 Years	5 Years
Income Based Exemption	Tax = 8% of Income over \$9,999 + \$400	\$11,090 to \$12,476	65+	5 Years	5 Years
Income Based Exemption	Tax = 12% of Income over \$10,927 + \$486	\$12,477 to \$17,328	65+	5 Years	5 Years
Income Based Exemption	Exemption = 60% of assessed value	\$17,328 to \$24,260	65+	5 Years	5 Years
Income Based Exemption	Exemption = 50% of assessed value	\$24,261 to \$31,190	65+	5 Years	5 Years

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	Exemption = 40% of assessed value	\$31,191 to \$38,122	65+	5 Years	5 Years
Income Based Exemption	Exemption = 30% of assessed value	\$38,123 to \$45,259	65+	5 Years	5 Years
Income Based Exemption	Exemption = 20% of assessed value	\$45,260 to \$51,985	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$6,000 for real property. Please contact assessor for details.**
- **Tax Freeze- Please contact assessor for Details.**
- **Tax Deferral- Please contact assessor for Details.**

Cranston

**Tax Assessor:
David Cole, Deputy
869 Park Avenue
Cranston, RI 02910
401-461-1000**

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$7,972	\$3,000
Unmarried Widow/Widower	\$7,972	\$3,000
Totally Disabled/Service Connected	\$50,000 ⁴	\$3,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$12,131	\$3,000
Prisoner of War	\$39,852	\$15,000
Specially Adapted Housing	\$79,705	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption Real Estate	\$23,909	None	65+	Yes	Owner as of 12/31 of current year
Flat Exemption Motor Vehicle	\$3,000	None	65+	Yes	Owner as of 12/31 of current year
Flat Exemption Tangible PP	\$15,938	None	65+	Yes	Owner as of 12/31 of current year

Other Exemptions

- **Visually Impaired Exemption-\$35,500 for real property. Please contact assessor for details.**

⁴ Assessor is authorized to grant an exemption of \$50,000 a year aggregated for 5 years up to \$250,000 of assessed value of the real property

- Tax Freeze- Eligibility guidelines outlined below. Please contact assessor for details.

Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
\$20,000 or less single	65+ or totally disabled	Yes	No
\$23,000 or less couple	65+ or totally disabled	Yes	No

Cumberland

Tax Assessor:
Kenneth Mallette, Jr.
 45 Broad Street
 Cumberland, RI 02864
 401-728-2400

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$22,884	None
Unmarried Widow/Widower	\$22,884	None
Totally Disabled/Service Connected	\$45,767	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$22,884	None
Prisoner of War	\$22,884	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$45,767	None	65+	Yes	1 year
Income Based Exemption	\$10,173	\$10,500 or less One person	65+	Yes	1 Year
Income Based Exemption	\$10,173	\$15,000 or less Two or more owners	65+	Yes	1 Year

Other Exemptions

- Visually Impaired Exemption-\$47,544 for real property. Please contact assessor for details.
- Tax Deferral- Deferral is only applied to the increase from the time of the application. Please contact assessor for details)

East Greenwich

Tax Assessor:
Anthony Davey
 125 Main Street
 East Greenwich, RI 02818
 401-886-8614

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$110.00 Credit	\$110.00 Credit
Unmarried Widow/Widower	\$110.00 Credit	\$110.00 Credit
Totally Disabled/Service Connected	\$300.00 Credit	\$300.00 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$150.00 Credit	None
Prisoner of War	\$745.00 Credit	\$743.60 Credit
Specially Adapted Housing	100%	\$297.44 Credit

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit Real Estate	\$568.00	None	65-69	5 Years	5 Years
Tax Credit Real Estate	\$851.00	None	70-74	5 Years	5 Years
Tax Credit Real Estate	\$1136.00	None	75-79	5 Years	5 Years
Tax Credit Real Estate	\$1703.00	None	80-84	5 Years	5 Years
Tax Credit Real Estate	\$1712.00	None	85+	5 Years	5 Years

Exemption Motor Vehicle	\$5,500	None	65-69	5 Years	5 Years
Exemption Motor Vehicle	\$11,000	None	70-74	5 Years	5 Years
Exemption Motor Vehicle	\$16,000	None	75-79	5 Years	5 Years
Exemption Motor Vehicle	\$27,000	None	80+	5 Years	5 Years

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Credit on Valuation	70%	180% of Federal Poverty Guidelines	65+	5 Years	5 Years
Income Credit on Valuation	50%	181%-200% of Federal Poverty Guidelines	65+	5 Years	5 Years
Income Credit on Valuation	30%	201%-250% of Federal Poverty Guidelines	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption-\$6,000 plus an additional \$861 applied to real estate or \$366 applied to motor vehicle. Please contact assessor for details.**
- **Tax Deferral- Please contact assessor for details.**

East Providence

Tax Assessor:
Steven Hazard
 145 Taunton Avenue
 East Providence, RI 02914
 401-435-7574

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$7,200	\$3,000
Unmarried Widow/Widower	\$7,200	\$3,000
Totally Disabled/Service Connected	\$14,400	\$6,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$10,900	\$4,500
Prisoner of War	None	None
Specially Adapted Housing	\$14,400	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$24,400	None	65+ or 100% Disabled	Yes	Owner as of 12/31 of current year

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	13%	1-3 Units (Includes Condos)	Residential use only. Owner Occupied	§44-5-70

Other Exemptions

- Visually Impaired Exemption - \$25,900 for real property. Please contact assessor for details.

Exeter

Tax Assessor:
 Kerri Petrarca
 675 Ten Rod Road
 Exeter, RI 02822
 401-294-5734

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$5,000	None
Unmarried Widow/Widower	\$5,000	None
Totally Disabled/Service Connected	None	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$3,000	None
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$5,000	None	65+ or 100% Disabled	Yes	Owner as of 12/31 of current year
Income Based Exemption	50% off assessed value	\$0-\$20,000	65+	Yes	Owner as of 12/31 of current year
Income Based Exemption	40% off assessed value	\$20,001 to \$25,000	65+	Yes	Owner as of 12/31 of current year
Income Based Exemption	30% off assessed value	\$25,001 to \$30,000	65+	Yes	Owner as of 12/31 of current year
Income Based Exemption	20% off assessed value	\$30,001 to \$35,000	65+	Yes	Owner as of 12/31 of current year
Income Based Exemption	10% off assessed value	\$35,001 to \$40,000	65+	Yes	Owner as of 12/31 of current year

Income Based Exemption	5% off assessed value	\$40,001 to \$52,000	65+	Yes	Owner as of 12/31 of current year
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Other Exemptions

- **Visually Impaired Exemption-\$6,000 for real property. Please contact assessor for details.**

Foster

Tax Assessor:
Patti Moreau
 181 Howard Hill Rd
 Foster, RI 02825
 401-392-9202

Veterans' Exemptions: Application Deadline January 31st

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$1,000	\$1,000
Unmarried Widow/Widower	\$1,000	\$1,000
Totally Disabled/Service Connected	\$2,000	\$2,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$3,000	\$3,000
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$1,000	None	65+	1 year	1 year
Tax Credit	\$500 Credit	None	67 to 76 or 100% Disabled	10 years	10 years
Tax Credit	\$1,000 Credit	None	77 +	10 Years	10 Years

Other Exemptions

- Visually Impaired Exemption-\$6,000 for real property. Please contact assessor for details.

Glocester

Tax Assessor:
Lori Desantis
1145 Putnam Pike
Chepachet, RI 02814
401-568-6206

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$267.10 Credit	\$267.10 Credit
Unmarried Widow/Widower	\$267.10 Credit	\$267.10 Credit
Totally Disabled/Service Connected	\$641.04 Credit	\$641.04 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$63.72 Credit	\$63.72 Credit
Prisoner of War	\$318.60 Credit	\$318.60 Credit
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$2,070 Credit	None	65+ or permanently disabled	10 Years	10 Years
⁵ Income Based Credit	\$2,256 to \$2,470 Credit	\$27,681 or less excluding Social Security	65-69	10 Years	10 Years
⁵ Income Based Credit	\$2,250 to \$2,870 Credit	\$27,681 or less excluding Social Security	70-74	10 Years	10 Years
⁵ Income Based Credit	\$2,977 to \$3,405 Credit	\$27,681 or less excluding Social Security	75-79	10 Years	10 Years

⁵ The income based variable tax credit is only available to applicants who receive the exemption prior to August 18, 2017

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
⁵ Income Based Credit	\$3,538 to \$4,179 Credit	\$27,681 or less excluding Social Security	80-84 ⁶	10 Years	10 Years
⁵ Income Based Credit	\$4,340 to \$5,088 Credit	\$27,681 or less excluding Social Security	85-89	10 Years	10 Years
⁵ Income Based Credit	\$5,275 to \$6,130 Credit	\$27,681 or less excluding Social Security	90-94	10 Years	10 Years
⁵ Income Based Credit	\$6,343 Credit	\$27,681 or less excluding Social Security	95+	10 Years	10 Years

Other Exemptions

- **Visually Impaired Exemption-\$1,552.42 tax credit for real property. Please contact assessor for details.**

⁶ Beginning at age 80, a qualifying applicant will receive an additional credit of \$1000 provided, the applicant meets a 20-year residency requirement.

Hopkinton

Tax Assessor:
 Elizabeth Monty
 1 Town House Rd
 Hopkinton, RI 02833
 401-377-7780

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$6,700	\$6,700
Unmarried Widow/Widower	\$6,700	\$6,700
Totally Disabled/Service Connected	\$13,500	\$13,500
Partially Disabled Service Connected	None	None
Gold Star Parent	\$21,500	\$21,500
Prisoner of War	None	None
Specially Adapted Housing	\$30,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	60% of assessed value	Less than 110% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	50% of assessed value	Less than 140% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	40% of assessed value	Less than 170% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	30% of assessed value	Less than 200% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	20% of assessed value	Less than 225% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	10% of assessed value	No Income Requirement	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption-\$18,000 to \$32,000 for real property based on degree of impairment. Please contact assessor for details.**

Jamestown

Tax Assessor:
Christine Brochu
 93 Narragansett Ave
 Jamestown, RI 02835
 401-423-7200

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$150.00 Credit	\$150.00 Credit
Unmarried Widow/Widower	\$150.00 Credit	\$150.00 Credit
Totally Disabled/Service Connected	\$300.00 Credit	\$300.00 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$300.00 Credit	\$300.00 Credit
Prisoner of War	\$500.00 Credit	\$500.00 Credit
Specially Adapted Housing	\$500.00 Credit	None

Senior⁷/Disability Exemptions

Type of Program	Amount of Exemption or Tax Credit	Household Income Requirements	Age	Residency/ Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	61% to 100% of assessed value	1 resident-\$12,060 or less	65+	5 Years	5 Years
		More than 1 resident-\$16,240 or less			
Income Based Exemption	60% of assessed value	1 resident-\$12,061 to \$16,884	65+	5 Years	5 Years
		1+ residents-\$16,241 to \$22,737			
Income Based Exemption	50% of assessed value	1 resident-\$16,885 to \$19,296	65+	5 Years	5 Years
		1+ residents-\$22,737 to \$25,984			
Income Based Exemption	40% of assessed value	1 resident-\$19,297 to \$21,708	65+	5 Years	5 Years
		1+ residents-\$25,985 to \$29,232			

⁷ Exemption applied to real property up to a maximum of \$447,200. The maximum assessed value is adjusted at the time of revaluation

Type of Program	Amount of Exemption or Tax Credit	Household Income Requirements	Age	Residency/ Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	30% of assessed value	1 resident-\$21,709 to \$24,120	65+	5 Years	5 Years
		1+ residents-\$29,233 to \$32,480			
Income Based Exemption	20% of assessed value	1 resident-\$24,121 to \$26,532	65+	5 Years	5 Years
		1+ residents-\$32,480 to \$35,728			
Disability Based Exemption	\$10,000 to \$25,000	Less than \$25,000	No Age	2 Years	2 Years

Other Exemptions

- Visually Impaired Exemption-\$15,000 for real property. Please contact assessor for details.

Johnston

Tax Assessor:
Kimberly Gallonio
 1385 Hartford Ave
 Johnston, RI 02919
 401-553-8828

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$4,970	\$3,000
Unmarried Widow/Widower	\$4,970	\$3,000
Totally Disabled/Service Connected	\$9,980	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$7,450	None
Prisoner of War	\$24,850	None
Specially Adapted Housing	\$16,580	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$40,000	None	65+	Yes	Owner as of 12/31 of current year

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	20%	Single Family	Residential use only Owner Occupied	§44-5-60.1
Flat Exemption	10%	2 Family	Residential use only Owner Occupied	§44-5-60.1
Flat Exemption	6.67%	3 Family	Residential use only Owner Occupied	§44-5-60.1

Other Exemptions

- **Visually Impaired Exemption-\$29,840 for real property. Please contact assessor for details.**

Lincoln

**Tax Assessor:
Elaine Mondillo
100 Old River Road
Lincoln, RI 02865
401-333-1100**

Veterans' Exemptions: Application Deadline April 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$10,000	\$3,000
Unmarried Widow/Widower	\$10,000	\$3,000
Totally Disabled/Service Connected	\$15,000	\$3,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$5,000	\$3,000
Prisoner of War	\$11,000	None
Specially Adapted Housing	\$11,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$600	\$25,000 and over	65+	5 Years	5 Years

Tax Credit	\$700	\$20,000 to \$24,999	65-70	5 Years	5 Years
Tax Credit	\$800	\$20,000 to \$24,999	71-75	5 Years	5 Years
Tax Credit	\$900	\$20,000 to \$24,999	76-80	5 Years	5 Years
Tax Credit	\$1,000	\$20,000 to \$24,999	81+	5 Years	5 Years

Tax Credit	\$800	\$17,500 to \$19,999	65-70	5 Years	5 Years
Tax Credit	\$900	\$17,500 to \$19,999	71-75	5 Years	5 Years
Tax Credit	\$1,000	\$17,500 to \$19,999	76-80	5 Years	5 Years
Tax Credit	\$1,100	\$17,500 to \$19,999	81+	5 Years	5 Years

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$900	\$15,000 to \$17,499	65-70	5 Years	5 Years
Tax Credit	\$1,000	\$15,000 to \$17,499	71-75	5 Years	5 Years
Tax Credit	\$1,100	\$15,000 to \$17,499	76-80	5 Years	5 Years
Tax Credit	\$1,200	\$15,000 to \$17,499	81+	5 Years	5 Years

Tax Credit	\$1,000	\$14,999 and below	65-70	5 Years	5 Years
Tax Credit	\$1,100	\$14,999 and below	71-75	5 Years	5 Years
Tax Credit	\$1,200	\$14,999 and below	76-80	5 Years	5 Years
Tax Credit	\$1,300	\$14,999 and below	81+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption-\$6,000 for real property. Please contact assessor for details.**
- **Tax Deferral- Income limited to 25,000 or below. Proof of income required. Please contact assessor for details**

Little Compton

Tax Assessor:
Denise Cosgrove, Deputy Assessor
40 Commons
Little Compton, RI 02837
401-635-4509

Veterans' Exemptions: Application Deadline February 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$18,000	\$1,000
Unmarried Widow/Widower	\$18,000	\$1,000
Totally Disabled/Service Connected	Income Based	\$1,000
Partially Disabled Service Connected	None	\$1,000
Gold Star Parent	None	None
Prisoner of War	\$30,000	\$1,000
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit ⁸	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	5% of assessed value	\$31,501 to \$32,600	65+	5 Years	5 Years
Income Based Exemption	10% of assessed value	\$29,301 to \$32,600	65+	5 Years	5 Years
Income Based Exemption	20% of assessed value	\$27,201 to \$29,300	65+	5 Years	5 Years
Income Based Exemption	30% of assessed value	\$25,001 to \$27,200	65+	5 Years	5 Years
Income Based Exemption	40% of assessed value	\$22,801 to \$25,000	65+	5 Years	5 Years
Income Based	50% of assessed value	\$19,601 to 22,800	65+	5 Years	5 Years

⁸ Percentages applied to the first \$400,000 of assessed value only

Exemption					
Income Based Exemption	60% of assessed value	\$16,301 to \$19,600	65+	5 Years	5 Years
Income Based Exemption	70% of assessed value	\$13,001 to \$16,300	65+	5 Years	5 Years
Income Based Exemption	80% of assessed value	\$13,000 and below	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption-\$18,000 for real property. Please contact assessor for details.**

Middletown

Tax Assessor:
 George Durgin
 350 E Main Road
 Middletown, RI 02842
 401-847-7300

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$25,777	\$25,777
Unmarried Widow/Widower	\$25,777	\$25,777
Totally Disabled/Service Connected	\$51,555	\$51,555
Partially Disabled Service Connected	None	None
Gold Star Parent	\$38,676	\$38,676
Prisoner of War	\$31,293	\$31,293
Specially Adapted Housing	\$106,083	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$33,949	None	65-74	5 Years	5 Years
Flat Exemption	\$37,344	None	75+	5 Years	5 Years

Income Based Exemption	\$100,239	\$0 to \$21,384	65-74	5 Years	5 Years
Income Based Exemption	\$78,141	\$21,385 to \$24,948	65-74	5 Years	5 Years
Income Based Exemption	\$56,045	\$24,949 to \$35,640	65-74	5 Years	5 Years

Income Based Exemption	\$110,263	\$0 to \$21,384	75+	5 Years	5 Years
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Income Based Exemption	\$85,955	\$21,385 to \$24,948	75+	5 Years	5 Years
Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$61,650	\$24,949 to \$35,640	75+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption-\$38,866 for real property. Please contact assessor for details.**
- **Tax Freeze**

Number of Residents	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
1	Less than \$11,880	65+	20 Years	20 Years
More than 1	Less than \$16,020	65+	20 Years	20 Years

Narragansett

Tax Assessor:
 David Dolce
 25 5th Avenue
 Narragansett, RI 02882
 401-782-0616

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$20,000	\$12,000
Unmarried Widow/Widower	\$20,000	\$12,000
Totally Disabled/Service Connected	\$20,000	\$12,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$20,000	\$12,000
Prisoner of War	\$40,000	\$24,000
Specially Adapted Housing	\$50,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Credit	\$125	None	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years

Circuit Breaker Credit	\$1,700	\$0 to \$13,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,550	\$13,001 to \$15,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,450	\$15,001 to \$17,500	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,350	\$17,501 to \$19,500	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,200	\$19,501 to \$23,500	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years

Circuit Breaker Credit	\$1,100	\$23,501 to \$26,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,000	\$26,001 to \$30,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$900	\$30,001 to \$32,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$700	\$32,001 to \$34,500	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$500	\$34,501 to \$37,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years

Other Exemptions

- Visually Impaired Exemption-\$6,000 for real property. Please contact assessor for details.
- Tax Deferral

Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Up to 75% of annual tax	None	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years

- Homestead Exemption

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	10% of assessed value	1 to 4 units	Residential use Owner Occupied; or combination of residential/commercial use	§44-5-85

New Shoreham

Tax Assessor:
 Joan Wholey
 16 Old Town Road
 New Shoreham, RI 02807
 401-466-3217

Veterans' Exemptions: Application Deadline December 31st

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$170,356	\$170,356
Unmarried Widow/Widower	\$170,356	\$170,356
Totally Disabled/Service Connected	\$170,356	\$170,356
Partially Disabled Service Connected	None	None
Gold Star Parent	None	None
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$18,400	60% of tax with a maximum credit of \$600	65+	10 months per calendar year	5 years

Other Exemptions

- Visually Impaired Exemption-\$6,000 for real property. Please contact assessor for details.

Newport

Tax Assessor:
Allan Booth, Acting Assessor
 43 Broadway
 Newport, RI 02840
 401-845-5365

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$21,400	\$21,400
Unmarried Widow/Widower	\$21,400	\$21,400
Totally Disabled/Service Connected	\$18,000	\$18,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$3,000	\$3,000
Prisoner of War	\$52,000	\$52,000
Specially Adapted Housing	\$10,000 or 10%	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$4,000 or 20% of value (whichever is greater)	\$31,800 single household	65+	5 Years	5 Years
Income Based Exemption	\$4,000 or 20% of value (whichever is greater)	\$36,350 two or more household	65+	5 Years	5 Years

Other Exemptions

- Visually Impaired Exemption-\$39,800 for real property. Please contact assessor for details.
- Tax Deferral-Contact the assessor for details

North Kingstown

Tax Assessor:
Linda Cwiek
100 Fairway Drive
North Kingstown, RI 02852
401-294-3331

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$12,500	\$10,000
Unmarried Widow/Widower	\$12,500	\$10,000
Totally Disabled/Service Connected	\$14,600	\$11,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$11,000	\$8,700
Prisoner of War	\$54,700	\$26,993
Specially Adapted Housing	\$21,040	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$30,000	None	65+	15 years	15 years

Income Based Exemptions	\$142,200	180% of Federal Poverty Guidelines	65 to 74	Yes	Owner as of 12/31 of current year
Income Based Exemptions	\$113,900	200% of Federal Poverty Guidelines	65 to 74	Yes	Owner as of 12/31 of current year
Income Based Exemptions	\$85,500	220% of Federal Poverty Guidelines	65 to 74	Yes	Owner as of 12/31 of current year

Income Based Exemptions	\$156,420	180% of Federal Poverty Guidelines	75+	Yes	Owner as of 12/31 of current year
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Income Based Exemptions	\$125,290	200% of Federal Poverty Guidelines	75+	Yes	Owner as of 12/31 of current year
Income Based Exemptions	\$94,050	220% of Federal Poverty Guidelines	75+	Yes	Owner as of 12/31 of current year

Other Exemptions

- **Visually Impaired Exemption-\$30,000 for real property. Please contact assessor for details.**

North Providence

Tax Assessor:
 Thomas Kane
 200 Smith Street
 North Providence, RI 02911
 401-232-0900

Veterans' Exemptions: Application Deadline December 31st

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$5,000	\$5,000
Unmarried Widow/Widower	\$5,000	\$5,000
Totally Disabled/Service Connected	\$10,000	\$10,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$5,000	\$5,000
Prisoner of War	\$5,000	\$5,000
Specially Adapted Housing	\$15,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$10,000	None	65+	1 Year	1 Year

Income Based Exemption	\$10,000	\$0 to \$8,000	65+	5 Years	5 Years
Income Based Exemption	\$7,000	\$8,001 to \$10,000	65+	5 Years	5 Years
Income Based Exemption	\$5,000	\$10,001 to \$15,000	65+	5 Years	5 Years

Other Exemptions

- Visually Impaired Exemption-\$10,000 for real property. Please contact assessor for details.

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	20% of assessed value	1-5 units	Resident and occupied as principal residence	44-5-60

North Smithfield

Tax Assessor:
Sarah Frew
575 Smithfield Road
North Smithfield, RI 02896
401-767-2200

Veterans' Exemptions: Application Deadline December 31st

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$45.50 Credit	\$45.50 Credit
Unmarried Widow/Widower	\$45.50 Credit	\$45.50 Credit
Totally Disabled/Service Connected	\$91.00 Credit	\$91.00 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$136.50 Credit	\$136.50 Credit
Prisoner of War	\$15,000	\$15,000
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$500	None	65+ or 100% Disabled	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption-\$12,000 for real property. Please contact assessor for details.**

Pawtucket

**Tax Assessor:
Robert Burns
137 Roosevelt Avenue
Pawtucket, RI 02860
401-728-0500**

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$8,290	\$2,000
Unmarried Widow/Widower	\$8,290	\$2,000
Totally Disabled/Service Connected	\$16,670	\$4,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$12,475	\$3,000
Prisoner of War	\$16,670	\$4,000
Specially Adapted Housing	\$16,670	See Assessor

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$30,885	None	65+	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption-\$49,825 for real property and \$12,000 for motor vehicles. Please contact assessor for details. [R](#)**

Portsmouth

Tax Assessor:
 Matthew Helfand
 2200 E Main Road
 Portsmouth, RI 02871
 401-643-0499

Veterans' Exemptions: Application Deadline January 31st

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$15,080	\$1,400
Unmarried Widow/Widower	\$15,080	\$1,400
Totally Disabled/Service Connected	\$20,045	\$2,800
Partially Disabled Service Connected	None	None
Gold Star Parent	\$7,550	\$7,550
Prisoner of War	\$74,230	\$74,230
Specially Adapted Housing	\$19,085	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$15,080	None	65+	1 Year	1 Year

Income Based Exemption	85% of assessed value	\$0 to \$9,509	65+	1 Year	1 Year
Income Based Exemption	75% of assessed value	\$9,510 to \$11,851	65+	1 Year	1 Year
Income Based Exemption	65% of assessed value	\$11,852 to \$14,194	65+	1 Year	1 Year
Income Based Exemption	55% of assessed value	\$14,195 to \$16,538	65+	1 Year	1 Year
Income Based Exemption	45% of assessed value	\$16,539 to \$18,880	65+	1 Year	1 Year

Income Based Exemption	35% of assessed value	\$18,881 to \$21,226	65+	1 Year	1 Year
Income Based Exemption	25% of assessed value	\$21,227 to \$23,566	65+	1 Year	1 Year
Income Based Exemption	15% of assessed value	\$23,567 to \$25,912	65+	1 Year	1 Year
Income Based Exemption	10% of assessed value	\$25,913 to \$28,066	65+	1 Year	1 Year

Other Exemptions

- **Visually Impaired Exemption-\$33,260 for real property. Please contact assessor for details.**
- **Tax Deferral- Please contact the assessor for details.**

Providence

Tax Assessor:
Janesse Muscatelli, Deputy Assessor
25 Dorrance Street #208
Providence, RI 02903
401-421-5900

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$8,138	\$1,000
Unmarried Widow/Widower	\$8,138	\$1,000
Totally Disabled/Service Connected	\$16,330	\$1,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$24,468	\$3,000
Prisoner of War	\$40,780	\$40,780
Specially Adapted Housing	100% to \$45,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$27,181	None	65+	None	None

Other Exemptions

- **Visually Impaired Exemption-\$6,000 for real property. Please contact assessor for details.**

Richmond

Tax Assessor:
Elizabeth Fournier
5 Richmond Townhouse Road
Wyoming, RI 02898
401-539-9000

Veterans' Exemptions: Application Deadline April 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$6,825	\$6,825
Unmarried Widow/Widower	\$6,825	\$6,825
Totally Disabled/Service Connected	\$10,000	\$10,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$1,500	\$1,500
Prisoner of War	\$15,000	\$15,000
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$136,800 or 60%	\$27,626 or below ⁹	65+	3 years	3 years
		\$33,905 or below ¹⁰			
Income Based Exemption	\$125,400 or 55%	\$27,627 to \$29,995 ⁹	65+	3 years	3 years
		\$33,906 to \$35,954 ¹⁰			
Income Based Exemption	\$114,000 or 50%	\$29,996 to \$32,995 ⁹	65+	3 years	3 years
		\$35,955 to \$38,946 ¹⁰			
Income Based Exemption	\$102,600 or 45%	\$32,996 to \$35,954 ⁹	65+	3 years	3 years
		\$38,947 to \$41,943			
Income Based Exemption	\$91,200 or 40%	\$35,955 to \$38,946 ⁹	65+	3 years	3 years
		\$41,944 to \$44,940 ¹⁰			

⁹ Single Taxpayers

¹⁰ Co-Tenants, Joint Tenants, and Tenants by the Entirety

Income Based Exemption	\$79,800 or 35%	\$38,947 to \$41,944 ⁹	65+	3 years	3 years
		\$44,941 to \$49,438 ¹⁰			
Income Based Exemption	\$68,400 or 30%	\$41,945 to \$46,440 ⁹	65+	3 years	3 years
		\$49,439 to \$55,425 ¹⁰			
Income Based Exemption	\$57,000 or 30%	\$46,441 to \$49,438 ⁹	65+	3 years	3 years
		\$55,425 to \$59,920 ¹⁰			
Income Based Exemption	\$45,600 or 20%	\$49,439 to \$53,912 ⁹	65+	3 years	3 years
		\$59,921 to \$65,911 ¹⁰			

Other Exemptions

- **Visually Impaired Exemption-\$6,000 for real property. Please contact assessor for details.**

Scituate

**Tax Assessor:
Karen Beattie
195 Danielson Pike
North Scituate, RI 02857
401-647-5526**

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$46.10 Credit	\$46.10 Credit
Unmarried Widow/Widower	\$46.10 Credit	\$46.10 Credit
Totally Disabled/Service Connected	\$92.20 Credit	\$92.20 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$112.11 Credit	\$112.11 Credit
Prisoner of War	\$112.11 Credit	\$112.11 Credit
Specially Adapted Housing	\$373.70	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Credit	\$37.37 Credit	None	65+	10 Years	10 Years
Variable	\$56.06 Credit	None	65-71	10 Years	10 Years
Variable	\$74.74 Credit	None	72+	10 Years	10 Years

Other Exemptions

- Visually Impaired Exemption-\$672.66 credit for real property. Please contact assessor for details.
- Tax Freeze- Must be 65 and meet 10-year residency and occupancy requirement. Please contact assessor for details.

Smithfield

**Tax Assessor:
Drew Manlove
65 Farnum Pike
Smithfield, RI 02917
401-233-1014**

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$4,000	\$4,000
Unmarried Widow/Widower	\$4,000	\$4,000
Totally Disabled/Service Connected	\$10,000	\$10,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$6,000	\$6,000
Prisoner of War	\$15,000	\$15,000
Specially Adapted Housing	\$20,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption 3 Units or less	\$8,000	None	65+	10 Years	10 Years

Other Exemptions

- **Visually Impaired Exemption-\$22,500 for real property. Please contact assessor for further details.**
- **Tax Freeze- Please contact assessor for details.**

South Kingstown

Tax Assessor:
Jean Paul Bouchard
180 High Street
Wakefield, RI 02879
401-789-9331

Veterans' Exemptions: Application Deadline June 7th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$168.00 Credit	\$168.00 Credit
Unmarried Widow/Widower	\$168.00 Credit	\$168.00 Credit
Totally Disabled/Service Connected	\$272.00 Credit	\$272.00 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$378.00 Credit	\$378.00 Credit
Prisoner of War	\$430.00 Credit	\$430.00 Credit
Specially Adapted Housing	\$710.00	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Credit	\$2,100	\$0 to \$13,000	65+	5 Years	5 Years
Income Based Credit	\$2,000	\$13,001 to \$15,000	65+	5 Years	5 Years
Income Based Credit	\$1,900	\$15,001 to \$17,500	65+	5 Years	5 Years
Income Based Credit	\$1,800	\$17,501 to \$19,500	65+	5 Years	5 Years
Income Based Credit	\$1,700	\$19,501 to \$23,500	65+	5 Years	5 Years
Income Based Credit	\$1,600	\$23,501 to \$26,000	65+	5 Years	5 Years

Income Based Credit	\$1,500	\$26,001 to \$30,000	65+	5 Years	5 Years
Income Based Credit	\$1,300	\$30,001 to \$32,000	65+	5 Years	5 Years
Income Based Credit	\$1,200	\$32,001 to \$33,000	65+	5 Years	5 Years
Income Based Credit	\$950	\$33,001 to \$34,000	65+	5 Years	5 Years
Income Based Credit	\$700	\$34,001 to \$35,000	65+	5 Years	5 Years
Income Based Credit	\$450	\$35,001 to \$37,000	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption-\$426.00 credit for real property. Please contact assessor for further details.**

Tiverton

**Tax Assessor:
David Robert
343 Highland Road
Tiverton, RI 02878
401-625-6709**

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$10,225	\$10,225
Unmarried Widow/Widower	\$10,225	\$10,225
Totally Disabled/Service Connected	\$20,460	\$20,460
Partially Disabled Service Connected	None	None
Gold Star Parent	\$6,140	\$6,140
Prisoner of War	\$30,690	\$30,690
Specially Adapted Housing	\$10,225	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$1,000 Credit	140 % of Federal Poverty Guidelines	65+	3 Years	3 Years
Income Based Exemption	\$700 Credit	170% of Federal Poverty Guidelines	65+	3 Years	3 Years
Income Based Exemption	\$500 Credit	200 % of Federal Poverty Guidelines	65+	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption-\$15,345 for real property. Please contact assessor for further details.**

Warren

Tax Assessor:
Kristopher Leadem
514 Main Street
Warren, RI 02885
401-245-7342

Veterans' Exemptions: Application Deadline December 31st

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$10,175	\$5,500
Unmarried Widow/Widower	\$10,175	\$5,500
Totally Disabled/Service Connected	\$20,480	\$20,480
Partially Disabled Service Connected	None	None
Gold Star Parent	\$9,783	\$9,783
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$30,656	None	65+	1 Year	1 Year

Other Exemptions

- Visually Impaired Exemption-\$40,895 for real property. Please contact assessor for further details.
- Tax Deferral-Please contact assessor for details.

Warwick

Tax Assessor:
VACANT
 3275 Post Road
 Warwick, RI 02886
 401-738-2000

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$138.40 Credit	\$138.40 Credit
Unmarried Widow/Widower	\$138.40 Credit	\$138.40 Credit
Totally Disabled/Service Connected	\$346.00 Credit	\$346.00 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$207.60 Credit	\$207.60 Credit
Prisoner of War	\$519.00 Credit	\$519.00 Credit
Specially Adapted Housing	\$20,000 ¹¹	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Credit	\$415.20 Residential	None	65+	Yes	Owner as of 12/31 of current year
	\$207.60 Motor Vehicle				

Circuit Breaker	\$1,000 credit	\$0 to \$16,710	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$900 Credit	\$16,711 to \$18,796	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$800 Credit	\$18,797 to \$20,886	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$700 Credit	\$20,887 to \$22,976	65 or 100% disabled	5 Years	5 Years

¹¹ The maximum tax on the property shall not exceed 5% of gross income

Circuit Breaker	\$600 Credit	\$22,977 to \$25,064	65 or 100% disabled	5 Years	5 Years
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Other Exemptions

- Visually Impaired Exemption-\$18,000 for real property. Please contact assessor for further details.
- Tax Freeze

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Freeze	Current Taxes Frozen	None ¹²	None	Yes	Owner as of 12/31 of current year
Tax Freeze	Current Taxes Frozen	\$0 to \$7,500 ¹³ \$0 to \$15,000 ¹⁴	70+	Yes	Owner as of 12/31 of current year

¹² Declared disabled by Social Security Administration or Veterans Administration and unable to work. Head of household single-family, must be resident and occupy. No age or income requirement.

¹³ Single Taxpayer

¹⁴ Household Income

West Greenwich

Tax Assessor:
Charlene Randall
280 Victory Highway
West Greenwich, RI 02817
401-392-3800

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$50.00 Credit	\$50.00 Credit
Unmarried Widow/Widower	\$50.00 Credit	\$50.00 Credit
Totally Disabled/Service Connected	\$150.00 Credit	\$150.00 Credit
Partially Disabled Service Connected	Pro-Rated	Pro-Rated
Gold Star Parent	\$75.00 Credit	\$75.00 Credit
Prisoner of War	\$100.00 Credit	\$100.00 Credit
Specially Adapted Housing	\$10,000 Exemption	None

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	22%	1-4 Units	Residential use only Owner Occupied	§44-5-80

Other Exemptions

- Visually Impaired Exemption-\$300.00 credit for real property. Please contact assessor for details.
- Tax Freeze

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Freeze	Current Taxes Frozen	None	65+	7 Years	7 Years

West Warwick

**Tax Assessor:
Salvatore Saccoccio
1170 Main Street
West Warwick, RI 02893
401-822-9208**

Veterans' Exemptions: Application Deadline March 15th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$170.00 Credit	\$1,000 Exemption
Unmarried Widow/Widower	\$170.00 Credit	\$1,000 Exemption
Totally Disabled/Service Connected	\$200 Credit	\$3,000 Exemption
Partially Disabled Service Connected	None	None
Gold Star Parent	\$225.00 Credit	\$225.00 Credit
Prisoner of War	\$190.00 Credit	\$190.00 Credit
Specially Adapted Housing	\$190.00 Credit	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/ Occupancy Requirement	Length of Ownership Requirement
Flat Credit	\$258.00	None	65+	Yes	Owner as of 12/31 of current year

Income Based Credit	\$375.00	\$0 to \$15,000	65+	3 Years	3 Years
Income Based Credit	\$280.00	\$15,001 to \$20,000	65+	3 Years	3 Years
Income Based Credit	\$235.00	\$20,001 to \$25,000	65+	3 Years	3 Years
Income Based Credit	\$190.00	\$25,001 to \$30,000	65+	3 Years	3 Years
Income Based Credit	\$100.00	\$30,000 to \$35,000	65+	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption-\$335.00 credit for real property or motor vehicles. Please contact assessor for further details.**

Westerly

**Tax Assessor:
David Thompson
45 W Broad Street
Westerly, RI 02891
401-348-2541**

Veterans' Exemptions: Application Deadline April 30th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$30,982	\$12,108
Unmarried Widow/Widower	\$30,982	\$12,108
Totally Disabled/Service Connected	\$35,525	\$13,902
Partially Disabled Service Connected	None	None
Gold Star Parent	\$35,525	\$13,902
Prisoner of War	\$52,018	\$20,329
Specially Adapted Housing	\$35,525	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	60% of assessed value	\$0 to \$30,900	65+	5 Years	5 Years
Income Based Exemption	50% of assessed value	\$30,901 to \$33,200	65+	5 Years	5 Years
Income Based Exemption	40% of assessed value	\$33,201 to \$35,400	65+	5 Years	5 Years
Income Based Exemption	30% of assessed value	\$35,401 to \$37,700	65+	5 Years	5 Years
Income Based Exemption	20% of assessed value	\$37,701 to \$40,000	65+	5 Years	5 Years
Income Based Exemption	10% of assessed value	\$40,001 to \$42,200	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$22,168 exemption for real property and \$8,670 exemption for motor vehicles. Please contact assessor for further details.**

Woonsocket

Tax Assessor:
Elyse Pare
169 Main Street
Woonsocket, RI 02895
401-348-2541

Veterans' Exemptions: Application Deadline April 30th

	Real Estate	Motor Vehicle
Regular Exemption Tax Credit	\$158.76 Credit	\$158.76 Credit
Unmarried Widow/Widower	\$158.76 Credit	\$158.76 Credit
Totally Disabled/Service Connected	\$396.90 Credit	\$396.90 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$238.14 Credit	\$238.14 Credit
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$438.96 Credit	\$30,000 or below	65+	3 Years	3 Years

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen. Law Reference
Flat Exemption	25%	Single Family	Residential Use Owner Occupied	§44-5-75
Flat Exemption	10%	Two Family	Residential Use Owner Occupied	§44-5-75
Flat Exemption	5%	Three Family	Residential Use Owner Occupied	§44-5-75

Other Exemptions

- Visually Impaired Exemption - \$476.28 credit exemption for real property or motor vehicles. Please contact assessor for further details.

APPENDIX

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 Senior 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/2016/Income/2016%201040H_m.pdf

For more information, contact the division of taxation at:

(401) 574-8970

Veterans Exemption Eligibility Table

Conditions of military discharge and or service: Must be honorably discharged from service, discharged under conditions other than dishonorable, or, if not discharged, must have served honorably. Eligible persons also include unmarried widow or widower of veteran.

Conflict/Medal	Qualifying Dates
Berlin	May 9, 1945 to October 2, 1990. Cold War/Show of Strength
Cambodia/Thailand: Bombing Campaign	March 29, 1973 to August 15, 1973.
Cambodia: Operation Eagle Pull, Evacuation; Mayaguez Hostage Rescue.	April 11-13, 1975; May 5, 1975
Campaign Ribbon: Any Conflict or Undeclared War	None
Congo (Zaire): Operation Newtape, U.N. Peacekeeping; Operation Dragon, Red & Black Rescue.	July 14, 1960 to September 1, 1962 November 23-27, 1964
Cuba: Missile Crisis	October 24, 1962 to June 1, 1963
Dominican Republic: Evacuation and Peacekeeping.	April 28, 1965 to September 21, 1966
El Salvador: Advisory Training	January 1, 1981 to February 1, 1992.
Exercise Intrinsic Action	December 1995 ongoing
Exercise Iris Gold	December 1995 ongoing
Expeditionary Medal: Any Conflict or Undeclared War	None
Former Republic of Yugoslavia: Operation Joint Endeavor, Joint Guard and Force	November 20, 1995 to December 19, 1996 and December 20, 1996 to June 20, 1998
Global War Expeditionary Medal and Global War on Terrorism Medal	None
Grenada or Lebanon Conflicts: Persons who actually served	1983 - 1984

Conflict/Medal	Qualifying Dates
Guantanamo Bay: Joint Task Force 160 Operation "Sea Signal", Humanitarian	May 20, 1994 to April 15, 1996
Guantanamo Bay: Joint Task Force Guantanamo Bay, Humanitarian	November 22, 1991 to June 30, 1992
Haiti: Joint Task Force 180, 190 & MNF Operations "Uphold and Restore Democracy"	September 10, 1994 to March 31, 1995; September 16, 1994 to March 31, 1995
Haiti: Operation UNMHI, U.S. for Haiti, USSPTG-Haiti	April 1, 1995 to January 31, 2000
Kenya & Somalia: Joint Task Force "Provide Relief", Humanitarian	August 18, 1992 to December 4, 1992
Korea: President Orders Intervention	June 27, 1950 - January 31, 1955
Korea: Treaty Commitment	October 1, 1966 to June 30, 1974.
Kosovo: Operation Allied Force, Joint Guardian.	March 24, 1999 to Present
Kwazalern, Republic of Marshall Islands: Joint Task Force "Provide Refuge"	February 11, 1993 to March 11, 1993
Laos: Counter Insurgency	April 19, 1961 to October 7, 1962
Lebanon: Operation Bluebat, Peacekeeping	July 1, 1958 to November 1, 1958 June 1, 1983 to December 1, 1987
Liberia: Humanitarian, Operation Sharp Edge	August 5-25, 1990
Liberia: Joint Task Force "Assured Response", Humanitarian	April 8, 1996 to August 12, 1996
Libya: Operation Eldorado Canyon.	April 12-17, 1986
Maritime Intercept Operation	December 1995 ongoing
Northern Iraq & Turkey: Combined Task Force Provide Comfort	April 5, 1991 to July 31, 1993; December 1, 1995 to December 31, 1996
Operation Desert Fox	December 1995 ongoing
Operation Desert Spring	December 1995 ongoing

Conflict/Medal	Qualifying Dates
Operation Desert Thunder	December 1995 ongoing
Operation Enduring Freedom	September 12, 2001 to Present
Operation Iraqi Freedom	September 12, 2001 to Present
Operation Noble Eagle	September 12, 2001 to Present
Operation Southern Watch	December 1995 ongoing
Operation Vigilant Sentinel	December 1995 ongoing
Panama: Joint Task Force "Safe Haven", Humanitarian	August 26, 1994 to March 3, 1995
Panama: Operation Just Cause	December 20, 1989 to January 31, 1990
Persian Gulf Conflict, the Haitian Conflict, the Somalian Conflict and the Bosnian Conflict	Anytime during the period beginning August 2, 1990 and ending May 1, 1994
Persian Gulf: Operation Desert Storm & Desert Shield	August 2, 1990 to November 30, 1995
Persian Gulf: Operation Earnest Will, Naval Escort.	July 24, 1987 to August 1, 1990
Quemay and Matsu: Show of Force and Escort	August 23, 1956 to June 1, 1963
Russia: Operation "Provide Hope", Humanitarian	February 1, 1992 to April 30, 1993
Rwanda: Joint Task Force "Support Hope", Humanitarian	July 20, 1994 to October 7, 1994
Sinai, Egypt: Peacekeeping.	August 3, 1981 to present.
Somalia: Operation Restore Hope & United Shield	December 5, 1992 to March 31, 1995
Southwest Asia	December 1995 ongoing
Surinam: Joint Task Force "Distant Haven", Humanitarian	August 19, 1994 to October 31, 1994
Taiwan Straights: Show of Force	August 23, 1958 to January 1, 1959
Vietnam Conflict	February 28, 1961 – May 7, 1975

Conflict/Medal	Qualifying Dates
Vietnam Conflict & RVNCM: U.S. Troops Ordered to Offensive Position	July 3, 1965 to March 8, 1973
Vietnam: Advisory/US Troops Ordered to Undertake Offensive Position	July 1, 1958 to July 3, 1965
Wake Island, Mid-Pacific: Joint Task Force "Prompt Return"	July 12, 1995 to August 10, 1995
World War I	None
World War II	December 7, 1941 - December 31, 1946