

**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 I
VETERANS' EXEMPTIONS

VETERANS' EXEMPTION PROGRAMS

<u>Community</u>	<u>Regular Exemption/ Tax Credit</u>	<u>Unmarried Widow/ Widower</u>	<u>Totally Disabled Service Connected</u>	<u>Partially Disabled Service Connected</u>	<u>Gold Star Parents</u>	<u>Prisoner of War</u>	<u>Specially Adapted Housing</u>	<u>Application Deadline</u>
Barrington	$\frac{\$13,900^1}{\$3,000^2}$	$\frac{\$13,900^1}{\$3,000^2}$	$\frac{\$13,900^1}{\$3,000^2}$	None	$\frac{\$13,900^1}{\$3,000^2}$	None	100%	March 15
Bristol	\$250.00	\$250.00	\$323.50	\$66.00	\$227.00	\$340.00	Variable	March 15
Burrillville	\$225.00⁵	\$225.00⁵	\$300.00⁵	None	\$225.00	\$900.00	Variable	December 31
Central Falls	\$3,856	\$3,856	\$3,856	None	\$3,856	\$11,009	Variable	March 15
Charlestown*	\$150.00	\$150.00⁶	\$500.00⁶	None	\$5,100	\$500.00⁶	\$500.00	January 31
Coventry	\$8,000	\$8,000	\$1,000	None	\$3,000	\$15,000	\$10,000	December 31
Cranston	$\frac{\$7,972^1}{\$3,000^2}$	$\frac{\$7,972^1}{\$3,000^2}$	$\frac{\$50,000^{**}}{\$3,000^2}$	None	$\frac{\$12,131^1}{\$3,000^2}$	$\frac{\$39,852^1}{\$3,000^2}$	$\frac{\$79,705^1}{\$3,000^5}$	March 15
Cumberland	\$20,378	\$20,378	\$40,756	None	\$20,378	\$20,378	None	March 15
East Greenwich	\$110.00	\$110.00	\$300.00	None	\$115.00	$\frac{\$745.00^1}{\743.60^2}	$\frac{100\%^1}{\$297.44^2}$	March 15
East Providence	$\frac{\$7,200^1}{\$3,000^2}$	$\frac{\$7,200^1}{\$3,000^2}$	$\frac{\$14,400^1}{\$6,000^2}$	None	$\frac{\$10,900^1}{\$4,500^2}$	None	$\frac{\$14,400^1}{\$4,500^2}$	March 15
Exeter	\$5,000	\$5,000	None	None	\$3,000	None	None	March 15

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

*Credit available for all honorably discharged veterans including those not eligible under prescribed service dates

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

<u>Community</u>	<u>Regular Exemption/ Tax Credit</u>	<u>Unmarried Widow/ Widower</u>	<u>Totally Disabled Service Connected</u>	<u>Partially Disabled Service Connected</u>	<u>Gold Star Parents</u>	<u>Prisoner of War</u>	<u>Specially Adapted Housing</u>	<u>Application Deadline</u>
Foster	\$1,000	\$1,000	\$2,000	None	\$3,000	None	\$10,000	January 31
Glocester	\$267.10	\$267.10	\$641.04	None	\$63.72	\$318.60	\$10,000	March 15
Hopkinton	\$6,700	\$6,700	\$13,500	None	\$21,500	None	\$30,000	March 15
Jamestown~	\$5,000	\$5,000	\$2,000	None	\$5,000	None	\$10,000	February 15
Johnston	<u>\$4,970¹</u> \$3,000 ²	<u>\$4,970¹</u> \$3,000 ²	\$9,980	None	\$7,450	\$24,850	\$16,580	March 15
Lincoln	\$10,000	\$10,000	\$15,000	None	\$5,000	\$11,000	\$11,000	April 15
Little Compton ⁷	<u>\$18,000¹</u> \$ 1,000 ²	<u>\$18,000¹</u> \$ 1,000 ²	Based on Income	None	None	\$30,000	\$10,000	February 15
Middletown	\$25,777	\$25,777	\$51,555	None	\$38,676	\$31,290	\$106,083	March 15
Narragansett	\$55.00	\$55.00	\$110.00	None	\$165.00	\$400.00	100%	March 15
New Shoreham	\$170,356	\$170,356	\$170,356	None	None	None	\$10,000	December 31
Newport	\$21,400	\$21,400	\$18,000	None	\$3,000	\$52,000	\$10,000 or 10%	March 15
N. Kingstown	<u>\$12,500¹</u> \$10,000 ²	<u>\$12,500¹</u> \$10,000 ²	<u>\$14,600¹</u> \$11,000 ²	None None	<u>\$11,000¹</u> \$ 8,750 ²	<u>\$54,700¹</u> \$26,993 ²	\$21,040	March 15

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

~ Volunteer – Fire/Rescue Exemption \$700

<u>Community</u>	<u>Regular Exemption/ Tax Credit</u>	<u>Unmarried Widow/ Widower</u>	<u>Totally Disabled Service Connected</u>	<u>Partially Disabled Service Connected</u>	<u>Gold Star Parents</u>	<u>Prisoner of War</u>	<u>Specially Adapted Housing</u>	<u>Application Deadline</u>
N. Providence	\$5,000	\$5,000	\$10,000	None	\$5,000	\$5,000	\$15,000	December 31
N. Smithfield	\$45.50	\$45.50	\$91.00	None	\$136.50	\$15,000	\$10,000	December 31
Pawtucket	<u>\$8,290</u> ¹ \$2,000 ²	<u>\$8,290</u> ¹ \$2,000 ²	<u>\$16,670</u> ¹ \$ 4,000 ²	None	<u>\$12,475</u> ¹ \$ 3,000 ²	<u>\$16,670</u> ¹ \$ 4,000 ²	<u>\$16,670</u> ¹ See Assessor	March 15
Portsmouth	<u>\$14,530</u> ¹ \$ 1,400 ²	<u>\$14,530</u> ¹ \$ 1,400 ²	<u>\$19,315</u> ¹ \$ 2,800 ²	None	\$7,265	\$71,540	\$18,390	January 31
Providence	<u>\$8,138</u> ¹ \$1,000 ²	<u>\$8,138</u> ¹ \$1,000 ²	<u>\$16,330</u> ¹ \$ 1,000 ²	None	<u>\$24,468</u> ¹ \$ 3,000 ²	\$40,780	100% to \$45,000	March 15
Richmond	\$6,825	\$6,825	\$10,000	None	\$1,500	\$15,000	\$10,000	April 15
Scituate	\$46.10	\$46.10	\$92.20	None	\$112.11	\$112.11	\$373.70	March 15
Smithfield	\$4,000	\$4,000	\$10,000	None	\$6,000	\$15,000	\$20,000	March 15
S. Kingstown	\$146.00	\$146.00	\$272.00	None	\$378.00	\$430.00	\$710.00	June 7
Tiverton	\$10,225	\$10,225	\$20,460	None	\$6,140	\$30,690	\$10,225	March 15
Warren	<u>\$ 9,584</u> ¹ \$ 5,500 ²	<u>\$ 9,584</u> ¹ \$ 5,500 ²	\$19,291	None	\$9,215	None	\$10,000	December 31
Warwick	\$138.40	\$138.40	\$346.00	None	\$207.60	\$519.00	\$20,000 ⁸	March 15

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

<u>Community</u>	<u>Regular Exemption/ Tax Credit</u>	<u>Unmarried Widow/ Widower</u>	<u>Totally Disabled Service Connected</u>	<u>Partially Disabled Service Connected</u>	<u>Gold Star Parents</u>	<u>Prisoner of War</u>	<u>Specially Adapted Housing</u>	<u>Application Deadline</u>
W. Greenwich	\$50.00	\$50.00	\$150.00	Pro-Rated	\$75.00	\$100.00	\$10,000	March 15
W. Warwick	\$ 170.00¹ \$ 1,000. ²	\$ 170.00¹ \$ 1,000. ²	\$ 200.00¹ \$ 3,000. ²	None	\$225.00	\$190.00	\$190.00	March 15
Westerly	\$31,609 ⁵	\$31,609 ⁵	\$36,244 ⁵	None	\$36,244 ⁵	\$53,071 ⁵	\$36,244 ⁵	April 15
Woonsocket	\$79.38⁵	\$79.38⁵	\$396.90^{5/6}	None	\$238.14⁵	None	\$10,000	January 31

1 - Exemption for real estate

2 - Exemption for motor vehicle

3 - Only on real estate, not on motor vehicle

4 - Or 10% of assessed valuation, whichever is greater

5 - Can be applied to Motor Vehicle if no real estate

6 - In addition to veteran's exemption

7 - In addition to the previously provided exemption, any veteran who is discharged from the military or naval service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military or naval service, who is determined, under applicable federal law by the veterans administration of the United States to be totally and permanently disabled through a service connected disability, who owns a specially-adapted homestead, which has been acquired or modified with the assistance of a special adaptive housing grant from the Veteran's Administration and that meets Veteran's Administration and Americans with disability act guidelines from adaptive housing or which has been acquired or modified, using proceeds from the sale of any previous homestead, which was acquired with the assistance of a special adaptive housing grant from the veteran's administration, the person or the person's surviving spouse is exempt from all taxation on the homestead.

8 - Paraplegic Veteran

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