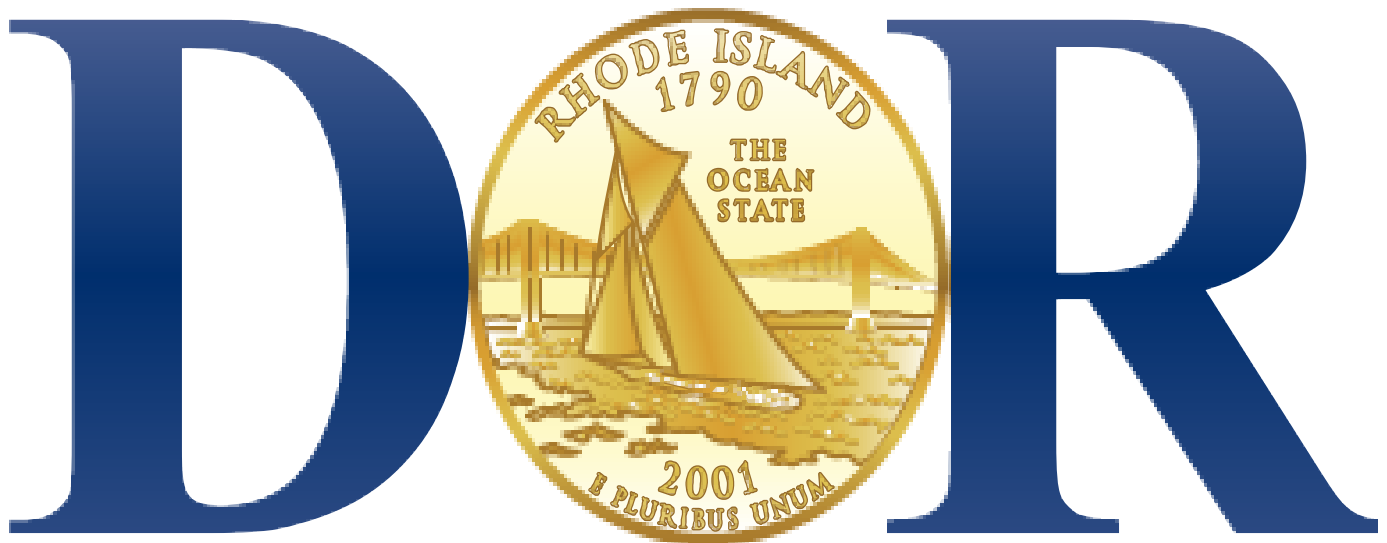


Report on the Veteran, Senior, and Other Tax Exemption Programs

Assessment Date: 12/31/21



Governor Daniel J. McKee

Prepared by:

**Department of Revenue
Division of Municipal Finance**

Release Date: September 2022

Please note: The information contained in this report is self-reported by the municipalities as of the date listed on the title page. As a result, discrepancies could exist between the actual exemptions offered by any specific municipality and the exemptions reflected in this report. This report is meant to act as a guide and all inquires regarding actual exemptions, the application process, and/or qualification, should be directed to the applicable local municipal assessor.

Barrington 3
Bristol 5
Burrillville..... 7
Central Falls 9
Charlestown..... 10
Coventry..... 11
Cranston..... 13
Cumberland..... 15
East Greenwich 17
East Providence 19
Exeter 21
Foster 23
Glocester 24
Hopkinton 26
Jamestown 28
Johnston..... 30
Lincoln 32
Little Compton 34
Middletown..... 36
Narragansett..... 38
New Shoreham 40
Newport..... 41
North Kingstown..... 42
North Providence 44
North Smithfield..... 46
Pawtucket..... 47
Portsmouth 48
Providence 50
Richmond..... 51
Scituate..... 53
Smithfield..... 54

South Kingstown 56
Tiverton..... 58
Warren 59
Warwick..... 60
West Greenwich 62
West Warwick 63
Westerly 65
Woonsocket..... 67
APPENDIX 69
PROPERTY TAX RELIEF 70
Veterans Exemption Eligibility Table..... 71

Barrington

Tax Assessor:
 (Vacant)
 283 County Rd
 Barrington, RI 02806
 401-247-1900

Veterans' Exemptions: Application Deadline March 15th

	Value Reduction	Real Estate Tax Credit	Motor Vehicle
Regular Exemption		\$341.56	N/A
Double Veteran (Husband & Wife)		\$683.12	N/A
Unmarried Widow/Widower		\$341.56	N/A
Totally Disabled/Service Connected		\$341.56	N/A
Gold Star Parent		\$10,350.46	N/A
Gold Star Spouse	100% Exempt	100% exempt	N/A
Prisoner of War		\$5,173.23	N/A
Specially Adapted Housing	100% Exempt	100% exempt	N/A
Serviceman's Relief (Husband & Wife)		None	N/A

*Off assessed value

Senior Exemptions¹/100% Disabled

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Credit	\$3,724.50	\$0 - \$19,350	65+	183 Days/Year	None
Income Based Credit	\$3,546.23	\$19,351 – \$22,575	65+	183 Days/Year	None
Income Based Credit	\$3,367.96	\$22,576 – \$25,800	65+	183 Days/Year	None
Income Based Credit	\$3,189.68	\$25,801 – \$29,025	65+	183 Days/Year	None
Income Based Credit	\$3,011.41	\$29,026 – \$32,250	65+	183 Days/Year	None

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

Income Based Credit	\$2,833.14	\$32,251 – \$35,475	65+	183 Days/Year	None
Income Based Credit	\$2,654.87	\$35,476 – \$38,700	65+	183 Days/Year	None
Income Based Credit	\$2,476.60	\$38,701 – \$41,925	65+	183 Days/Year	None
Income Based Credit	\$2,298.32	\$41,926 – \$45,150	65+	183 Days/Year	None
Income Based Credit	\$2,120.05	\$45,151 – \$48,375	65+	183 Days/Year	None
Income Based Credit	\$1,941.78	\$48,376 – \$51,600	65+	183 Days/Year	None
Income Based Credit	\$1,763.51	\$51,601 – \$54,825	65+	183 Days/Year	None
Income Based Credit	\$1,585.24	\$54,826 – \$58,050	65+	183 Days/Year	None
Income Based Credit	\$1,406.97	\$58,051 – \$61,275	65+	183 Days/Year	None
Income Based Credit	\$1,228.70	\$61,276 – \$64,500	65+	183 Days/Year	None
Income Based Credit	\$1,050.42	\$64,501 – \$67,725	65+	183 Days/Year	None
Income Based Credit	\$872.15	\$67,726 – \$70,950	65+	183 Days/Year	None
Income Based Credit	\$693.88	\$70,951 – \$74,175	65+	183 Days/Year	None
Income Based Credit	\$515.70	\$74,176 – \$77,400	65+	183 Days/Year	None
Flat Exemption	\$229.20	\$77,401-unlimited	65+	183 Days/Year	None

Other Exemptions

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

Bristol

Tax Assessor:
Michelle Dimeo
10 Court Street
Bristol, RI 02809
401-253-7000

Veterans' Exemptions: Application Deadline March 15th, 2023

	Real Estate	Motor Vehicle
Regular Exemption	\$250 Credit	N/A
Unmarried Widow/Widower	\$250 Credit	N/A
Totally Disabled/Service Connected	\$1,000 Credit	N/A
Partially Disabled Service Connected	\$100-900 Credit	N/A
Gold Star Parent	\$227 Credit	N/A
Prisoner of War	\$484.50 Credit	N/A
Specially Adapted Housing	Variable	N/A

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$250	None	65-69	Yes	No
Tax Credit	\$300	None	70-74	Yes	No
Tax Credit	\$350	None	75+	Yes	No

Other Exemptions

- Tax Deferral - *Single family owner-occupied low-income resident. To qualify residents must be over the age of 65, have a 20-year residency, and gross household income not exceeding \$50,000. 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.*
- Visually Impaired Exemption - \$6,000.

- **100% Disability Exemption** – under 65, gross household income not exceeding \$20,000 – exemption amount \$8,075
- **Hardship Exemption** – annual gross household income not to exceed \$12,000 – exemption amount \$7,225 – 24,225
- **Tangible Tax Exemption** – business personal property valued at \$10,000 and under

Burrillville

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

Veterans' Exemptions: Application Deadline December 31, 2021

	Real Estate	Motor Vehicle
Regular Exemption	\$225 Credit	N/A
Unmarried Widow/Widower	\$225 Credit	N/A
Totally Disabled/Service Connected	\$300 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$225 Credit	N/A
Prisoner of War	\$900 Credit	N/A
Specially Adapted Housing	Variable	N/A

Senior Exemptions: Application Deadline December 31, 2021

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$1200	\$12,500 or less	62+	3 Years	3 Years
Tax Credit	\$1150	\$12,501-\$14,999	62+	3 Years	3 Years
Tax Credit	\$900	\$15,000-\$17,499	62+	3 Years	3 Years
Tax Credit	\$800	\$17,500-\$19,999	62+	3 Years	3 Years
Tax Credit	\$700	\$20,000-\$22,499	62+	3 Years	3 Years
Tax Credit	\$600	\$22,500-\$24,999	62+	3 Years	3 Years
Tax Credit	\$500	\$25,000-\$27,499	62+	3 Years	3 Years
Tax Credit	\$400	\$27,500-\$29,999	62+	3 Years	3 Years
Tax Credit	\$325	\$30,000 and above	62+	3 Years	3 Years

Disabled Exemptions: Application Deadline January 31, 2022

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$1200	\$12,500 or less	1 Year	1 Year
Tax Credit	\$1150	\$12,501-\$14,999	1 Year	1 Year
Tax Credit	\$900	\$15,000-\$17,499	1 Year	1 Year
Tax Credit	\$800	\$17,500-\$19,999	1 Year	1 Year
Tax Credit	\$700	\$20,000-\$22,499	1 Year	1 Year
Tax Credit	\$600	\$22,500-\$24,999	1 Year	1 Year
Tax Credit	\$500	\$25,000-\$27,499	1 Year	1 Year
Tax Credit	\$400	\$27,500-\$29,999	1 Year	1 Year
Tax Credit	\$325	\$30,000 and above	1 Year	1 Year

Other Exemptions

- Visually Impaired Exemption - \$6,000.
- Historic Cemetery Tax Abatement - \$100.00 (tax dollars).

Central Falls

Tax Assessor:
 Daniel Ducharme, Ph.D., RICA
 580 Broad Street
 Central Falls, RI 02863
 Phone: (401) 727-7430

Veterans' Exemptions: Application Deadline March 15th, 2022

	Real Estate	Motor Vehicle
Regular Exemption	\$90 Credit	N/A
Unmarried Widow/Widower	\$90 Credit	N/A
Totally Disabled/Service Connected	\$90 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$90 Credit	N/A
Prisoner of War	\$171.15 Credit	N/A
Specially Adapted Housing	Variable	N/A

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$90	None	65+	3 Years	No

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	\$720.00 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 - \$270.00 Credit.

Charlestown

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

Veterans' Exemptions¹: Application Deadline January 31, 2022

	Real Estate	Motor Vehicle
Regular Exemption	\$ 250 Credit	N/A
Unmarried Widow/Widower	\$ 250 Credit	N/A
Totally Disabled/Service Connected	\$500 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$ 200	N/A
Prisoner of War	\$500 Credit	N/A
Specially Adapted Housing	\$500 Credit	N/A

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$750 to \$1,150	Yes	65+	1 Year	1 Year

Other Exemptions

- Visually Impaired Exemption - \$500 Credit
- Exemption for Disabled Persons - \$575 Credit
- Business Tangible Property Exemption - \$10,000 assessment exemption

¹ In addition to the veteran's exemptions listed Charlestown allows, by ordinance, an additional exemption of a maximum of \$ 250 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:
Kerrin Martini
1670 Flat River Rd
Coventry, RI 02816
401-822-9163**

Veterans' Exemptions: Application Deadline December 31st, 2021

	Real Estate	Motor Vehicle
Active Duty Military	\$1,000	N/A
Regular Exemption	\$9,000	N/A
Unmarried Widow/Widower	\$9,000	N/A
Totally Disabled/Service Connected	\$1,000	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$3,000	N/A
Prisoner of War	\$15,000	N/A
Specially Adapted Housing	\$10,000	N/A

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	\$12,376 or less	65+	5 Years	5 Years
Income Based Exemption	Tax = 8% of Income over \$12,376 + \$495	\$12,377 to \$13,923	65+	5 Years	5 Years
Income Based Exemption	Tax = 12% of Income over \$13,923 + \$619	\$13,924 to \$19,338	65+	5 Years	5 Years
Income Based Exemption	Exemption = 60% of assessed value	\$19,339 to \$27,073	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 = 50% of assessed value	\$27,074 to \$34,887	65+	5 Years	5 Years
Income Based Exemption	Exemption = 40% of assessed value	\$34,888 to \$42,543	65+	5 Years	5 Years
Income Based Exemption	Exemption = 30% of assessed value	\$42,544 to \$50,279	65+	5 Years	5 Years
Income Based Exemption	Exemption = 20% of assessed value	\$50,280 to \$58,014	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:
 Kenneth Mallette
 869 Park Avenue
 Cranston, RI 02910
 401-461-1000

Veterans' Exemptions: Application Deadline March 15th, 2022

	Real Estate	Motor Vehicle
Regular Exemption	\$9,881	N/A
Unmarried Widow/Widower	\$9,881	N/A
Totally Disabled/Service Connected	\$250,000	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$15,036	N/A
Prisoner of War	\$49,391	N/A
Specially Adapted Housing	\$98,783	N/A

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	\$29,633	None	65+	Yes	Owner as of 12/31 of current year
Flat Exemption Motor Vehicle	\$	None	65+	Yes	Owner as of 12/31 of current year
Flat Exemption Tangible PP	\$19,752	None	65+	Yes	Owner as of 12/31 of current year

Other Exemptions

- Visually Impaired Exemption - \$59,266 for real property. Please contact assessor for details.

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

Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
\$ 30,300 or less single	65+ or totally disabled	Yes	No
\$ 34,600 or less couple	65+ or totally disabled	Yes	No

Cumberland

Tax Assessor:
Albert A. Wylie IV
 45 Broad Street
 Cumberland, RI 02864
 401-728-2400

Veterans' Exemptions: Application Deadline March 15th, 2023

	Real Estate	Motor Vehicle
Regular Exemption	\$25,377	N/A
Unmarried Widow/Widower	\$25,377	N/A
Totally Disabled/Service Connected	\$50,754	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$25,377	N/A
Prisoner of War	\$25,377	N/A
Specially Adapted Housing	\$7,500	N/A

Senior Exemptions: Application Deadline March 15th, 2023

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$50,754	None	65+	Yes	1 Year
Income Based Exemption	\$11,281	\$10,500 or less One person	65+	Yes	1 Year
Income Based Exemption	\$11,281	\$15,000 or less Two or more owners	65+	Yes	1 Year

Other Exemptions

- Visually Impaired Exemption - \$50,754 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**

The Town of Cumberland does not offer a homestead exemption or any exemptions for tangible personal property at this time.

East Greenwich

**Tax Assessor:
Chelsea Romano
125 Main Street
East Greenwich, RI 02818
401-886-8614**

Application Deadline March 15th, 2022

Veterans' Exemptions

	Real Estate	Residency Requirement
Regular Exemption	\$110 Credit	1 Year
Unmarried Widow/Widower	\$110 Credit	1 Year
Totally Disabled/Service Connected	\$300 Credit	1 Year
Partially Disabled Service Connected	None	None
Gold Star Parent	\$150 Credit	1 Year
Prisoner of War	\$745 Credit	1 Year
Specially Adapted Housing	100%	N/A

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	None	65-69	5 Years	5 Years
Tax Credit Real Estate	\$851	None	70-74	5 Years	5 Years
Tax Credit Real Estate	\$1,136	None	75-79	5 Years	5 Years
Tax Credit Real Estate	\$1,703	None	80-84	5 Years	5 Years
Tax Credit Real Estate	\$1,712	None	85+	5 Years	5 Years

Income Exemptions

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 - \$861 credit applied to real estate bill – 1 year residency required**
- **100% Disabled (non-veteran) - \$300 credit applied to real estate bill – 3 years residency required.**
- **Tangible/Personal Property Exemption: \$2,500 exemption on assessed value for all tangible accounts regardless of value.**
- **Tax Deferral - Please contact assessor for details.**

East Providence

**Tax Assessor:
Sarah Frew
145 Taunton Avenue
East Providence, RI 02914
401-435-7574**

Veterans' Exemptions: Application Deadline March 15th, 2022

	Real Estate	Motor Vehicle
Regular Exemption	\$8,250	\$5,250
Unmarried Widow/Widower	\$8,250	\$5,250
Totally Disabled/Service Connected	\$16,460	\$12,500
Partially Disabled Service Connected	None	None
Gold Star Parent	\$12,500	\$7,875
Prisoner of War	None	None
Specially Adapted Housing	\$16,460	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$27,900	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	14%	1-3 Units (Includes Condos)	Residential use only. Owner Occupied	§44-5-70

Other Exemptions

- **Visually Impaired Exemption - \$29,600 for real property. Please contact assessor for details.**
- **Tangible Exemption - \$5,000 off personal property assessment**

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	\$5,000	N/A
Unmarried Widow/Widower	\$5,000	N/A
Totally Disabled/Service Connected	None	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$3,000	N/A
Prisoner of War	None	N/A
Specially Adapted Housing	\$10,000	N/A

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:
Kaitlin Boyer
181 Howard Hill Rd
Foster, RI 02825
401-392-9202**

Veterans' Exemptions: Application Deadline January 31st, 2023

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

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

- **Certified Blind - \$10,500+ for real property. Please contact assessor for details.**

Glocester

Tax Assessor:
 Jessica Parker
 1145 Putnam Pike
 Chepachet, RI 02814
 401-568-6206 ext. 3

Veterans' Exemptions: Application Deadline March 15th of the year being sought.

	Real Estate	Motor Vehicle
Regular Exemption	\$267.10 Credit	N/A
Unmarried Widow/Widower	\$267.10 Credit	N/A
Totally Disabled/Service Connected	\$641.04 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$80.13 Credit	N/A
Prisoner of War	\$15,000*	N/A
Specially Adapted Housing	\$10,000	N/A

* Off Assessment¹

Senior Exemptions^{2, 3}

Type of Program	Amount of 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
Income Based Credit	Varies - Amount frozen at the credit given for the 2017 tax roll.	Must be under a specific income threshold.	65+	No longer applicable	No longer applicable

¹ Per RIGL 44-3-3, Veteran's exemption shall not exceed thirty thousand dollars (\$30,000)

²The income based variable tax credit is only available to applicants who receive the exemption prior to August 18, 2017.

³ All elderly exemptions are given an additional \$1,000 when an applicant is 80 and has reached 20 years ownership/occupancy.

Other Exemptions

- **Visually Impaired Exemption - \$1,552.42 tax credit for real property. Please contact assessor for details.**
- **Additional Veteran's Exemptions given in accordance with RI General Laws.**

Hopkinton

Tax Assessor:
 Tiana Zartman
 1 Town House Rd
 Hopkinton, RI 02833
 401-377-7780

Veterans' Exemptions: Application Deadline March 15th, 2022

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

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	Less than 250% of federal poverty guidelines	65+	5 Years	5 Years

Age Related	10% of assessed value	No income requirement	85+	5 Years	5 Years
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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
401-423-9802**

Veterans' Exemptions: Application Deadline March 15th, 2022

	Real Estate	Motor Vehicle
Regular Exemption	\$250 Credit	N/A
Unmarried Widow/Widower	\$250 Credit	N/A
Totally Disabled/Service Connected	\$500 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$300 Credit	N/A
Prisoner of War	\$500 Credit	N/A
Specially Adapted Housing	\$500 Credit	N/A

Senior¹/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-\$13,590 or less	65+	5 Years	5 Years
		More than 1 resident-\$18,310 or less			
Income Based Exemption	60% of assessed value	1 resident-\$13,591 to \$19,026	65+	5 Years	5 Years
		1+ residents-\$18,311 to \$25,634			
Income Based Exemption	50% of assessed value	1 resident-\$19,027 to \$21,744	65+	5 Years	5 Years
		1+ residents-\$25,635 to \$29,296			

¹ Exemption applied to real property up to a maximum of \$718,600. 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	40% of assessed value	1 resident-\$21,745 to \$24,462	65+	5 Years	5 Years
		1+ residents-\$29,297 to \$32,958			
Income Based Exemption	30% of assessed value	1 resident-\$24,463 to \$27,180	65+	5 Years	5 Years
		1+ residents-\$32,959 to \$36,620			
Income Based Exemption	20% of assessed value	1 resident-\$27,181 to \$29,898	65+	5 Years	5 Years
		1+ residents-\$36,621 to \$40,282			
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
 401-553-8827

Veterans' Exemptions: Application Deadline March 15th, 2022

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

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:
Brenda Keeble
100 Old River Road
Lincoln, RI 02865
401-333-1100**

Veterans' Exemptions: Application Deadline April 15th 2022

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

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
Flat Exemption	\$600	None	65+	5 Years	5 Years

Tax Credit	\$700	\$20,000 to \$24,999	65-70	5 Years	5 Years
Tax Credit	\$800	\$17,500 to \$19,999	71-75	5 Years	5 Years
Tax Credit	\$900	\$15,000 to \$17,499	76-80	5 Years	5 Years
Tax Credit	\$1,000	\$14,999 to below	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**
- **Homestead Exemption - The current percentage of this exemption is 35% of the assessed value.**

Little Compton

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

Veterans' Exemptions: Application Deadline February 28th, 2022

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

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit ¹	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 \$31,500	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

¹ Percentages applied to the first \$400,000 of assessed value only

Income Based Exemption	50% of assessed value	\$19,601 to 22,800	65+	5 Years	5 Years
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, 2023

	Real Estate	Motor Vehicle
Regular Exemption	\$36,250	N/A
Unmarried Widow/Widower	\$36,250	N/A
Totally Disabled/Service Connected	\$72,490	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$55,820	N/A
Prisoner of War	\$39,400	N/A
Specially Adapted Housing	\$145,460	N/A

Senior Exemptions: Application Deadline March 15th, 2023

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency Requirement	Length of Ownership Requirement
Flat Exemption	\$47,800	None	65-74	5 Years	0 Years
Flat Exemption	\$52,600	None	75+	5 Years	0 Years

Income Based Exemption	\$140,800	\$0 to \$24,590	65-74	5 Years	0 Years
Income Based Exemption	\$109,900	\$24,591 to \$28,700	65-74	5 Years	0 Years
Income Based Exemption	\$78,900	\$28,701 to \$52,560	65-74	5 Years	0 Years

Income Based Exemption	\$155,100	\$0 to \$24,590	75+	5 Years	0 Years

Income Based Exemption	\$120,900	\$24,591 to \$28,700	75+	5 Years	0 Years
Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency Requirement	Length of Ownership Requirement
Income Based Exemption	\$86,800	\$28,701 to \$52,560	75+	5 Years	0 Years

Other Exemptions

- Visually Impaired Exemption - \$43,396 for real property. Please contact assessor for details.
- Tax Freeze

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

- Tangible Property Exemption

Amount of Exemption	Eligibility Requirements
\$15,000	None – This exemption is automatically applied to all tangible accounts

Narragansett

Tax Assessor:
 Erin Jacobs
 25 5th Avenue
 Narragansett, RI 02882
 401-782-0616

Veterans' Exemptions: Application Deadline March 15, 2022

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

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 – Flat exemption of \$330.00 tax credit 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	Up to 10% of assessed value	1 to 4 units	Residential use Owner Occupied; or combination of residential/commercial use	§44-5-85

- Tangible Exemption

Reduced by up to \$35,000 of assessed value after depreciation.

New Shoreham

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

Veterans' Exemptions: Application Deadline December 31st, 2021

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

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$600	Gross household income not to exceed \$40,000	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:
 Jade Phillips
 43 Broadway
 Newport, RI 02840
 401-845-5365

Veterans' Exemptions: Application Deadline March 15th, 2022

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

Senior Exemptions: Application Deadline March 15th, 2022

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)	\$35,350 single household	65+	5 Years	5 Years
Income Based Exemption	\$4,000 or 20% of value (whichever is greater)	\$40,400 two or more household	65+	5 Years	5 Years

Other Exemptions: Application Deadline March 15th, 2022

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

North Kingstown

Tax Assessor:
 Deborah Garneau
 100 Fairway Drive
 North Kingstown, RI 02852
 401-268-1500 Ext 110

Application Deadlines for ALL Exemption March 15th, of tax roll year applying for...Must meet all qualifications as of 12/31 prior year

Veteran Exemptions

	Real Estate	Motor Vehicle
Regular Exemption	\$12,500	N/A
Unmarried Widow/Widower	\$12,500	N/A
Totally Disabled/Service Connected	\$14,600	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$11,000	N/A
Prisoner of War	\$54,700	N/A
Specially Adapted Housing	variable	N/A

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

Income Based Exemption	\$156,420	180% of Federal Poverty Guidelines	75+	Yes	Owner as of 12/31 of current year
Income Based Exemption	\$125,290	200% of Federal Poverty Guidelines	75+	Yes	Owner as of 12/31 of current year
Income Based Exemption	\$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.**
- **Total Disabled (Per SSI) - Range of \$36,700 - \$91,200 based on Total Household Income levels under \$25,000 Under 65, resident for five years with ownership for last two years**
- **Homestead Exemption - 5% off assessed value – proof of primary residence required**

North Providence

Tax Assessors Office
 2000 Smith Street
 North Providence, RI 02911
 401-232-0900

Homestead Exemptions: Application Deadline December 31st

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

Veterans' Exemptions: Application Deadline December 31st

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

Senior Exemptions: Application Deadline December 31st

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

Variable Exemptions: Application Deadline December 31st

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
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: Application Deadline December 31st

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

North Smithfield

Tax Assessor:
Jennifer St. George
83 Greene Street
North Smithfield, RI 02896
401-767-2200

Veterans' Exemptions: Application Deadline December 31st

	Real Estate	Motor Vehicle
Regular Exemption	\$350.00 Credit	N/A
Unmarried Widow/Widower	\$200.00 Credit	N/A
Totally Disabled/Service Connected	\$350.00 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$350.00 Credit	N/A
Prisoner of War	\$350.00 Credit	N/A
Specially Adapted Housing	\$350.00 Credit	N/A

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, 2023

	Real Estate	Motor Vehicle
Regular Exemption	\$12,765	N/A
Unmarried Widow/Widower	\$12,765	N/A
Totally Disabled/Service Connected	\$25,665	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$19,185	N/A
Prisoner of War	\$25,665	N/A
Specially Adapted Housing	See Assessor	N/A

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$45,570	None	65+	3 Years	3 Years

Other Exemptions

- Visually Impaired Exemption - \$76,700 for real property. Please contact assessor for details.
- Historical - \$76,700 for real property. Please contact assessor for details.

Portsmouth

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

Veterans' Exemptions: Application Deadline January 31st, 2022

	Real Estate	Motor Vehicle
Regular Exemption	\$16,420	N/A
Unmarried Widow/Widower	\$16,420	N/A
Totally Disabled/Service Connected	\$21,815	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$8,220	N/A
Prisoner of War	\$80,775	N/A
Specially Adapted Housing	\$20,770	N/A

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$16,420	None	65+	1 Year	1 Year

Income Based Exemption	85% of assessed value	\$0 to \$10,981	65+	1 Year	1 Year
Income Based Exemption	75% of assessed value	\$10,982 to \$13,686	65+	1 Year	1 Year
Income Based Exemption	65% of assessed value	\$13,687 to \$16,391	65+	1 Year	1 Year
Income Based Exemption	55% of assessed value	\$16,392 to \$19,098	65+	1 Year	1 Year

Income Based Exemption	45% of assessed value	\$19,099 to \$21,802	65+	1 Year	1 Year
Income Based Exemption	35% of assessed value	\$21,803 to \$24,512	65+	1 Year	1 Year
Income Based Exemption	25% of assessed value	\$24,513 to \$27,213	65+	1 Year	1 Year
Income Based Exemption	15% of assessed value	\$27,214 to \$29,924	65+	1 Year	1 Year
Income Based Exemption	10% of assessed value	\$29,925 to \$32,409	65+	1 Year	1 Year

Other Exemptions

- **Visually Impaired Exemption - \$36,200 for real property. Please contact assessor for details.**
- **Tax Deferral - Please contact the assessor for details.**

Providence

Tax Assessor: Janesse Muscatelli
Deputy Assessor: Vacant
25 Dorrance Street #208
Providence, RI 02903
401-680-5229

Veterans' Exemptions: Application Deadline March 15th, 2022

	Real Estate	Motor Vehicle
Regular Exemption	\$8,596	N/A
Unmarried Widow/Widower	\$8,596	N/A
Totally Disabled/Service Connected	\$17,247	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$25,843	N/A
Prisoner of War	\$43,090	N/A
Specially Adapted Housing	\$86,180	N/A

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$33,708	None	65+	yes	None
Flat Exemption	\$25,843	None	62-64 & receiving SSI benefits	Yes	None

Other Exemptions

- **Visually Impaired Exemption - \$51,742 for real property. Please contact assessor for details.**
- **Homestead Exemption – 45% of assessed value**
- **Tangible Property Exemption - \$10,000**

Richmond

Tax Assessor:
Carmen LaBelle
5 Richmond Townhouse Road
Wyoming, RI 02898
401-539-9000

Veterans' Exemptions: Application Deadline April 15th

	Real Estate	Motor Vehicle
Regular Exemption	\$7,335	N/A
Unmarried Widow/Widower	\$7,335	N/A
Totally Disabled/Service Connected	\$10,000	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$1,500	N/A
Prisoner of War	\$15,000	N/A
Specially Adapted Housing	\$10,000	N/A

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$169,140 or 60%	\$32,605 or below ¹	65+	3 years	3 years
		\$40,017 or below ²			
Income Based Exemption	\$155,045 or 55%	\$32,606 to \$37,540 ¹	65+	3 years	3 years
		\$40,018 to \$42,435 ²			
Income Based Exemption	\$140,950 or 50%	\$37,541 to \$38,896 ¹	65+	3 years	3 years
		\$42,436 to \$45,968 ²			
Income Based Exemption	\$126,855 or 45%	\$38,897 to \$42,435 ¹	65+	3 years	3 years
		\$45,969 to \$49,507 ²			

¹ Single Taxpayers

² Co-Tenants, Joint Tenants, and Tenants by the Entirety

Income Based Exemption	\$112,760 or 40%	\$42,436 to \$45,968 ¹	65+	3 years	3 years
		\$49,508 to \$53,929 ²			

Income Based Exemption	\$98,655 or 35%	\$45,969 to \$49,507 ¹	65+	3 years	3 years
		\$53,930 to \$58,350 ²			
Income Based Exemption	\$84,570 or 30%	\$49,508 to \$53,929 ¹	65+	3 years	3 years
		\$58,351 to \$65,417 ²			
Income Based Exemption	\$70,475 or 25%	\$53,930 to \$58,350 ¹	65+	3 years	3 years
		\$65,418 to \$70,724 ²			
Income Based Exemption	\$56,380 or 20%	\$58,351 to \$63,632 ¹	65+	3 years	3 years
		\$70,725 to \$77,795 ²			

Other Exemptions

- **Visually Impaired Exemption - \$6,000 for real property. Please contact assessor for details.**
- **A special exemption is granted for older and disabled property owners meeting all other requirements but living in a mobile or other home located on a permanent foundation on leased land, using the same income charts but granting half (50%) of the tax exemption for which he or she otherwise would be eligible.**

Scituate

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

Veterans' Exemptions: Application Deadline March 15th, 2023

	Real Estate	Motor Vehicle
Regular Exemption	\$46.10 Credit	N/A
Unmarried Widow/Widower	\$46.10 Credit	N/A
Totally Disabled/Service Connected	Contact assessor for details	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$112.11 Credit	N/A
Prisoner of War	\$560.55 Credit	N/A
Specially Adapted Housing	\$373.70	N/A

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+	None	None
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:
Christopher Celeste
64 Farnum Pike
Smithfield, RI 02917
401-233-1014**

Veterans' Exemptions: Application Deadline March 15th, 2023

	Real Estate	Motor Vehicle
Regular Exemption	\$10,000	N/A
Unmarried Widow/Widower	\$10,000	N/A
Totally Disabled/Service Connected	\$10,000	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$6,000	N/A
Prisoner of War	\$15,000	N/A
Specially Adapted Housing	100% exempt under certain conditions per statute 44-3-4(i)	N/A

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

- Stone Wall exemption - \$5,000 assessment reduction - wall must be inspected by historic society to qualify.
- Totally Disabled Persons - requires 5 years residency, must be 100% disabled by SSA and must apply by March 15, 2023. \$250 tax dollar credit

- **Visually Impaired Exemption - \$22,500 assessment exemption for real property. Please contact assessor for further details.**
- **Tax Freeze - Must be over 65 by December 31, 2022. Requires 10 years ownership and 10 years residency at the subject property, and owner can have no other residency-based exemptions on any other property. Please contact assessor for more details.**

South Kingstown

Tax Assessor:
 Mark Capuano
 180 High Street
 Wakefield, RI 02879
 401-789-9331

Veterans' Exemptions: Application Deadline June 8thth, 2021

	Real Estate	Motor Vehicle
Regular Exemption	\$215 Credit	N/A
Unmarried Widow/Widower	\$215 Credit	N/A
Totally Disabled/Service Connected	\$340 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$378 Credit	N/A
Prisoner of War	\$565 Credit	N/A
Specially Adapted Housing	None	N/A

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Credit	\$2,310	\$0 to \$20,406	65+	5 Years	5 Years
Income Based Credit	\$1,985	\$20,407 to 22,735	65+	5 Years	5 Years
Income Based Credit	\$1,874	\$22,736 to 27,392	65+	5 Years	5 Years
Income Based Credit	\$1,764	\$27,393 to 30,498	65+	5 Years	5 Years
Income Based Credit	\$1,654	\$30,499 to 34,934	65+	5 Years	5 Years

Income Based Credit	\$1,433	\$34,935 to 37,262	65+	5 Years	5 Years
Income Based Credit	\$1,323	\$37,263 to 38,482	65+	5 Years	5 Years
Income Based Credit	\$1050	\$38,483 to 39,591	65+	5 Years	5 Years
Income Based Credit	\$772	\$39,592 to 40,811	65+	5 Years	5 Years
Income Based Credit	\$499	\$40,812 to 43,251	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$426 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	\$200 Credit	N/A
Unmarried Widow/Widower	\$200 Credit	N/A
Totally Disabled/Service Connected	\$400 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$120 Credit	N/A
Prisoner of War	\$600 Credit	N/A
Specially Adapted Housing	\$200 Credit	N/A

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 - \$300 tax credit 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, 20xx

	Real Estate	Motor Vehicle
Regular Exemption	\$10,627	N/A
Unmarried Widow/Widower	\$10,627	N/A
Totally Disabled/Service Connected	\$21,390	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$10,218	N/A
Prisoner of War	None	N/A
Specially Adapted Housing	No change	N/A

*Is not restricted to service-related

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$32,018	None	65+	1 Year	1 Year

Other Exemptions

- Visually Impaired Exemption - \$42,712 for real property. Please contact assessor for further details.
- Tax Deferral - Please contact assessor for details.

Warwick

Tax Assessor:
 Neal Dupuis
 3275 Post Road
 Warwick, RI 02886
 401-738-2005

Veterans' Exemptions: Application Deadline March 15th, Annually

	Real Estate	Motor Vehicle
Regular Exemption	\$138.40 Credit	N/A
Unmarried Widow/Widower	\$138.40 Credit	N/A
Totally Disabled/Service Connected	\$346.00 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$207.60 Credit	N/A
Prisoner of War	\$519.00 Credit	N/A
Specially Adapted Housing	Fully Exempt	N/A

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 prior year

Circuit Breaker	\$1,000 credit	\$0 to \$18,016	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$900 Credit	\$18,017 to \$20,266	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$800 Credit	\$20,267 to \$22,518	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$700 Credit	\$22,519 to \$24,772	65 or 100% disabled	5 Years	5 Years

Circuit Breaker	\$600 Credit	\$24,773 to \$27,023	65 or 100% disabled	5 Years	5 Years
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Other Exemptions

- **Visually Impaired Exemption** – Tax credit of \$622.80 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	Tax rate and assessment frozen	None ¹	None	Yes	Owner as of 12/31 of prior year
Tax Freeze	Tax rate and assessment frozen	\$0 to \$7,500 ²	70+	Yes	Owner as of 12/31 of prior year
		\$0 to \$15,000 ³			

¹ Declared 100% disabled by Social Security Administration or Veterans Administration and unable to work. Must qualify as Head of household single-family, must be resident and occupy. No age or income requirement.

² Single Taxpayer (Household Income)

³ Married Couple (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	\$100 Credit	N/A
Unmarried Widow/Widower	\$100 Credit	N/A
Totally Disabled/Service Connected	\$150 Credit	N/A
Partially Disabled Service Connected	Pro-Rated	N/A
Gold Star Parent	\$75 Credit	N/A
Prisoner of War	\$100 Credit	N/A
Specially Adapted Housing	\$10,000 Exemption	N/A

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	29%	1-4 Units	Residential use only	§44-5-80

Other Exemptions

- Visually Impaired Exemption - \$300 credit for real property. Please contact assessor for details.
- Tax Freeze
- Tangible Exemption – businesses with less than \$3,000 in assets are exempt

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	\$14,301 Exemption	N/A
Unmarried Widow/Widower	\$14,301 Exemption	N/A
Totally Disabled/Service Connected	\$200 Tax Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$225 Tax Credit	N/A
Prisoner of War	\$3,000 Exemption	N/A
Specially Adapted Housing	\$10,531 Exemption	N/A

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/ Occupancy Requirement	Length of Ownership Requirement
Exemption	14301	None	65+	Yes	Owner as of 12/31 of current year

Income Based Credit	\$375	\$0 to \$15,000	65+	3 Years	3 Years
Income Based Credit	\$280	\$15,001 to \$20,000	65+	3 Years	3 Years
Income Based Credit	\$235	\$20,001 to \$25,000	65+	3 Years	3 Years
Income Based Credit	\$190	\$25,001 to \$30,000	65+	3 Years	3 Years
Income Based Credit	\$100	\$30,001 to \$35,000	65+	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption - \$335 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, 2022

	Real Estate	Motor Vehicle
Regular Exemption	\$ 37,561	N/A
Unmarried Widow/Widower	\$ 37,561	N/A
Totally Disabled/Service Connected	\$ 43,068	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$ 43,068	N/A
Prisoner of War	\$ 63,064	N/A
Specially Adapted Housing	\$ 43,068	N/A

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 - \$26,876 exemption for real property. No motor vehicle tax. 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, 2022

Type of Veteran Exemption	Real Estate
Regular Exemption	\$158.76 Tax Credit
Unmarried Widow/Widower	\$158.76 Tax Credit
Totally Disabled/Service Connected	\$396.90 Tax Credit
Partially Disabled Service Connected	None
Gold Star Parent	\$238.14 Tax Credit
Prisoner of War	None
Specially Adapted Housing	\$10,000 ¹

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 Exemption ¹	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

¹ Off assessed value

Other Exemptions

- **Visually Impaired Exemption - \$476.28 credit exemption for real property. 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.

**For more information, contact the division of taxation at:
(401) 574-8829 Option 3**

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. Please refer to RIGL § 44-3-4 and § 44-3-4.2 or your local tax assessor for specific language and/or updates to these eligibility requirements.

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
Cold War	January 1, 1947 to December 31, 1991
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

Conflict/Medal	Qualifying Dates
Grenada or Lebanon Conflicts: Persons who actually served	1983 - 1984
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

Conflict/Medal	Qualifying Dates
Operation Desert Fox	December 1995 ongoing
Operation Desert Spring	December 1995 ongoing
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

Conflict/Medal	Qualifying Dates
Vietnam Conflict	February 28, 1961 – May 7, 1975
Vietnam Conflict & RVNCFM: 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