

The City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CHAPTER 1974-12

EMERGENCY

No. 233

AN ORDINANCE AUTHORIZING A ONE THOUSAND DOLLAR ASSESSED VALUATION REAL PROPERTY EXEMPTION FROM TAXATION TO ANY PERSON SIXTY-FIVE YEARS OF AGE OR OVER WHO QUALIFY.

Approved April 18, 1974

~~Be it ordained by the City of Providence~~

PREAMBLE

WHEREAS, the final date for computer input, for the purpose of timely certification of the City Tax Roll, is May 22, 1974, and

WHEREAS, His Honor the Mayor and the City Assessor anticipate in excess of Six Thousand Applications for real property exemptions from taxation, authorized by the General Assembly, effective April 12, 1974, and

WHEREAS, in the opinion of His Honor the Mayor and of the City Assessor, in order to effect the provisions of the related Statute, time is of the essence,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PROVIDENCE:

Section 1. AUTHORITY OF CITY COUNCIL. -- The City Council of the City of Providence is hereby authorized to grant a \$1,000 real property exemption from taxation to any person 65 years of age or over, who owns and occupies residential property located in the City of Providence, provided, however, that only one such exemption shall be granted to co-tenants, joint tenants, and tenants by the entirety, even though all of said co-tenants, joint tenants, or tenants by the entirety are 65 years of age or over. Such exemption shall be granted upon proof of the following:

(1) Age;

(2) Ownership of said residential property for a period of three (3) years next prior to the filing of an application for tax exemption;

(3) Occupancy of same;

CHAPTER

AN ORDINANCE

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(4) That said taxpayer is legally domiciled in the City of Providence.

Such proof shall conform to the provisions of Section 2 of this act. Nothing contained herein shall abrogate or affect the authority conferred upon the City Assessor by the provisions of Section 44-3-3, sub-paragraph 16 of the General Laws of Rhode Island, 1956, as amended.

Section 2. Filing of Application.-- Proof of Right to Exemption.-- No person shall be entitled to any exemption herein authorized in any year without first filing an application with the City Assessor on forms furnished by the Assessor. Each application shall be sworn to by the applicant or applicants under penalty of perjury. Proof of age, ownership, occupancy, and legal domicile shall be furnished in the following manner:

(a) Proof of age: Age may be proved by furnishing to the City Assessor either a birth certificate, certificate of citizenship, baptismal certificate, affidavit of a third party, or by such other means as may be approved by the Assessor.

(b) Ownership: Ownership may be established by furnishing the City Assessor with the date of purchase and land record citation of same by the applicant of the residential property involved.

(c) Occupancy: Occupancy of the residential property may be proven by incorporating such fact in the sworn application for exemption.

(d) Legal Domicile: Legal domicile may be established by the production of (1) voter's registration certificate or (2) by the production of a license to operate a motor vehicle, or a registration certificate or by such other means as the Assessor may reasonably require.

(e) Other forms of proof: An applicant may provide proof of right to exemption if the above specified methods are not available to him or her by furnishing military records, passports, certificate of citizenship, or by such other evidence of proof as may be required by the City Assessor.

(f) Residential property shall be defined as not more than a three (3) family dwelling unit.

In the event that the applicants for exemption are co-tenants, joint tenants, or tenants by the entirety, the proof enumerated above by any one of the applicants shall be sufficient to be entitled to the exemption.

Section 3. Termination of Exemptions.--All exemptions shall terminate upon the conveyance of the subject property, death of the person or persons exempted or the moving of such person or persons from the City of Providence.

Section 4. Severability Clause.--If any provision or provisions or parts of this act are declared to be unconstitutional by a court of competent jurisdiction, such provision or provisions or parts thereof shall be deemed to be void, and the remainder of said provision or provisions shall remain in full force and effect.

Section 5. This Ordinance shall take effect as an Emergency Ordinance upon its passage.

IN CITY COUNCIL

APR 18 1974
READ AND PASSED,

An Emergency Ordinance

PRES.

Vincent V. Capri
CLERK

APPROVED

MAYOR

APR 18 1974
Joseph A. Pawley

