

DELIVER TO	DEPARTMENT AND DIVISION <i>City Clerk's Office</i>	No.
	NAME <i>Hellie</i>	DATE <i>1-30-06</i>
ROOM NUMBER, BUILDING AND ADDRESS		
RECORDS/TITLE	<i>File Final Papers</i>	DATE OF RECORD
FILED Alpha <input type="checkbox"/> Numerical <input type="checkbox"/>	HANDLED BY Mail <input type="checkbox"/> Delivery <input type="checkbox"/>	INITIALS <i>MS</i>
DETAIL IDENTIFICATION <i>A986-55 #626</i>		BOX LOCATION
REMARKS <i>12/5/1986</i>	SIGN HERE <i>[Signature]</i>	RECEIVED BY
REFERENCE SERVICE REQUEST CHARGE-OUT DO NOT DETACH	CITY OF PROVIDENCE ARCHIVES CITY HALL, PROVIDENCE, R.I.	

City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CHAPTER 1986-55

No. 626 **AN ORDINANCE** IN AMENDMENT OF SECTIONS 21-111, 21-112 and 21-113 OF THE CODE OF ORDINANCES OF THE CITY OF PROVIDENCE RELATING TO TAX EXEMPTIONS FOR THE ELDERLY

Approved December 5, 1986

Be it ordained by the City of Providence:

SECTION 1. A three thousand (\$3,000.00) dollar real property exemption from taxation is granted to any person sixty five (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 who are sixty-five (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;
- (4) That said taxpayer is legally domiciled in the City of Providence.

Such proof shall conform to the provisions of Section 2 of this Ordinance. Nothing contained herein shall abrogate or effect the authority conferred upon the City Assessor by the provisions of Section 44-3-3, subparagraph 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 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:

No.

CHAPTER

AN ORDINANCE

(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 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 proved 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 application 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 Ordinance 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 upon its passage and shall repeal Sections 21-111, 21-112 and 21-113 of the Code of Ordinances of the City of Providence.

IN CITY COUNCIL
NOV 20 1986
FIRST READING
READ AND PASSED

Rose M. Mendonca **CLERK**

IN CITY COUNCIL
DEC 4 1986
FINAL READING
READ AND PASSED

Richard W. Eaton
PRESIDENT
Rose M. Mendonca
CLERK

APPROVED
DEC 5 1986
[Signature]

FILED

OCT 15 10 53 AM '86

DEPT. OF CLERK
PROVIDENCE, R.I.

AN ORDINANCE IN AMENDMENT OF
SECTIONS 21-111, 21-112 and
21-113 OF THE CODE OF ORDINANCES
OF THE CITY OF PROVIDENCE RELAT-
ING TO TAX EXEMPTIONS FOR THE
ELDERLY

RECORDED
INDEXED
OCT 15 1986
CITY CLERK

IN CITY COUNCIL
NOV 6 1986
FIRST READING
REFERRED TO COMMITTEE ON

FINANCE

Rose M. Mendonca CLERK

THE COMMITTEE ON

FINANCE

Approves Passage of
The Within Ordinance

Rose M. Mendonca
Chairman
November 14, 1986

Councilwoman Brussil



Finance Department, City Assessor

"Building Pride In Providence"

MEMORANDUM

TO: Councilwoman Carolyn Brassil, Chairman
Finance Committee

FROM: Theodore C. Littler, City Assessor

DATE: November 6, 1986

RE: Elderly Exemption Program

A request is being made to the City Council to eliminate the annual refiling of the elderly exemption in an effort to accomodate our senior citizens as well as to streamline our office procedures.

We are the only city in the state that requires senior citizens to refile for the standard deduction annually.

Safeguards are currently in place to ensure that only those eligible for the exemption will continue to receive the exemption.

If this ordinance is passed before the end of this calendar year, we intend to mail notices to all those currently receiving exemptions announcing the change. Any of these notices returned to us as undeliverable will be checked and the exemption removed from the property.

A computerized match of those eligible with the current real estate ownership files will further ensure that only those actually owning the property will continue with the exemption. And finally, should the mailing address of the billing be changed indicating that the individual no longer lives in the property as required, the exemption will also be terminated.

As for the taxpayer's rights to receive the exemption, Providence has never enforced the requirement that an individual file by March 15th prior to the billing. Should the exemption be eliminated from the property bill for any of the above listed reasons and the individual can provide adequate documentation of ownership and residency, the exemption would be applied to the bill through an abatement of the City Council.

It is most important that action be taken on this request almost immediately since if the ordinance is not approved, we will then have to prepare and mail the renewal applications to the 6,000 senior citizens on or about January 1st.

City of Providence



Rhode Island

Department of City Clerk

MEMORANDUM

DATE: May 6, 1985

TO: Edward C. Clifton, City Solicitor

SUBJECT: ORDINANCE RELATIVE TO TAX EXEMPTION FOR THE ELDERLY

CONSIDERED BY: Councilwoman Carolyn F. Brassil, Chairwoman - Committee on Finance

DISPOSITION: On December 12, 1984 Chairwoman Brassil transmitted a memorandum to former City Solicitor Charles A. Pisaturo, together with a copy of the Ordinance attached and correspondence from City Assessor Littler and the Mayor.

A request was made to have the Law Department draft an Ordinance in amendment of Chapter 1987-23 in accordance with one-time filing for tax exemptions for the elderly.

Chairwoman Brassil requests a response as soon as practical as the matter has been pending for quite some time.

City Clerk

City of Providence



Rhode Island

Department of City Clerk

MEMORANDUM

DATE: December 27, 1984

TO: City Solicitor Charles A. Pisaturo

SUBJECT: ORDINANCE RELATIVE TO TAX EXEMPTION FOR THE ELDERLY

CONSIDERED BY: Councilwoman Carolyn F. Brassil, Chairwoman - Committee of
Finance

DISPOSITION:

Accompanying is the Ordinance pertaining to tax exemptions for the elderly, together with memorandums from City Assessor Littler and Mayor Paolino, the same being self-explanatory.

Chairwoman Brassil requests you submit an Ordinance amending Chapter 1977-23 in accordance with the one-time filing for exemptions.

The same is incorporated in the Code of Ordinances Chapters 21-111 through 21-113.

Rose M. Meadows
City Clerk

RE C. LITTLER
CITY ASSESSOR



JOSEPH R. PAOLINO, JR.
MAYOR

FINANCE DEPARTMENT
CITY ASSESSOR

MEMORANDUM

TO: Mayor Joseph R. Paolino Jr.
FROM: Theodore C. Littler, City Assessor
DATE: November 20, 1984
RE: Elderly Renewal

Annually this office requires the 6,000 plus senior citizens to refile for the tax exemption allowed to them. It is my personal feeling that the refiling is a burden not only on my department, but also on the elderly population who, while we give them the opportunity to apply by mail, find it such an important matter, that they force themselves to come to City Hall during the worst of the winter months, just to return the application.

While there is an established deadline of March 15th, it is one that is not enforced. We find ourselves writing numerous abatements after the tax bills go out when the senior citizens realize they have neglected to return the application for one reason or another and their bill jumped!

I am proposing a change in procedure, requiring a one-time only filing, leaving the follow-up to this office. With the computerization of this office close at hand, it will be far simpler for us to monitor real estate transfers and deaths (through the cooperation of the Vital Statistics office and following local obituaries.)

I have spoken with Jerry Baron and Carolyn Barssil regarding this matter, both of whom are in favor of such change. I am therefore requesting permission from you to move ahead with this proposed change and to have an ordinance drafted to be presented to the Council amending the enabling legislation where required.

We are aware that there may be some abuses, but we do not anticipate the abuses to be of any magnitude. The abuses will certainly be offset by the reduced costs of operating the program and the more efficient operation of the office.

The senior citizens would be required to re-file one last time for the 1985 tax year. The office would then develop the necessary procedural safeguards to be implemented for the 1986 and future tax years.

Your early consideration to this request would be most appreciated.



Chap 1977-23

6/8/77

Executive Chamber, City of Providence

JOSEPH R. PAOLINO, JR.
MAYOR

M E M O R A N D U M

TO: Theodore C. Littler
City Assessor

FROM: Mayor Joseph R. Paolino, Jr. *JRP*

DATE: December 4, 1984

SUBJ: Tax Exemption for the Elderly

In response to your memorandum dated November 20, 1984:

I like the idea of a one-time filing for the exemption and I hereby authorize you to proceed.

JRP/rh

cc: Carolyn Brassil
Jerome I. Baron

Resolution