

City of Providence
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CHAPTER 2013-25

No. 305

**AN ORDINANCE REFORMING PROPERTY
TAX EXEMPTIONS TO ENCOURAGE COMPLIANCE
WITH STATE LAW CONCERNING AUTOMOBILE
REGISTRATION**

EFFECTIVE ~~XXXXXX~~ July 1, 2013

Be it ordained by the City of Providence:

Section 1. That Sections 21-111 through 21-128 of the Code of Ordinances be amended as follows:

Sec. 21-111. - Exemption granted; conditions.

A ten thousand dollar (\$10,000.00) 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, as qualified in Section 21-182 of Article X of this Code, 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 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 21-112 of this article. Nothing contained herein shall abrogate or affect the authority conferred upon the city assessor by the provisions of Section 44-3-3, (16) of the General Laws of Rhode Island, 1956, as amended.

Sec. 21-112. - 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:

- (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 proved by incorporating such fact in the sworn application for exemption. Applicants who are temporarily domiciled elsewhere may be asked for documents supporting their claim of residency, i.e. hospital or nursing home documentation of a temporary stay, insurance documents in the case of fire displacement, etc.
- (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 defined*: 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.

Sec. 21-113. - 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.

Secs. 21-114—21-120. - Reserved.

Sec. 21-121. - Authority of council to grant; qualifications.

The city council of the City of Providence is hereby authorized to grant a nine thousand dollar (\$9,000.00) real property exemption from taxation to any person who is one hundred (100) per cent disabled and who owns and occupies residential property located in the City of Providence, as qualified in Section 21-182 of Article X of this Code. Such exemption shall be granted upon proof of the following:

- (a) Ownership of said residential property for a period of three (3) years next prior to the filing of an application for taxation;
- (b) Occupancy of same;
- (c) That said taxpayer is legally domiciled in the City of Providence. . Applicants who are temporarily domiciled elsewhere may be asked for documents supporting their claim of residency, i.e. hospital or nursing home documentation of a temporary stay, insurance documents in the case of fire displacement, etc. Nothing contained herein shall abrogate or affect the authority conferred upon the city assessor by the provisions of Section 44-3-3, (16) of the General Laws of Rhode Island, 1956, as amended.

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 assessor. Each application shall be sworn to by the applicant under penalty of perjury and may be verified by the authority granting such disability payments. Such verification shall be at the discretion of the assessor. Proof of such disability [shall be as] designated in Title II and Title XVI of the Social Security Acts, as amended. However, those certain individuals being one hundred (100) per cent disabled and receiving disability payments from sources other than Social Security, such as employees of the railroad, federal civil service, postal service and Providence Police Department, shall also be entitled to apply and receive exemption under this article. Proof of such disability, ownership, occupancy and legal domicile shall be furnished in the following manner:

- (a) *Proof of disability*: Any person who is certified to be one hundred (100) per cent disabled.
- (b) *Ownership*: Ownership shall 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. Applicants who are temporarily residing elsewhere may be asked for documents supporting their claim of residency, i.e. hospital or nursing home documentation of a temporary stay, insurance documents in the case of fire displacement, etc.
- (d) *Legal domicile*: Domicile may be established by the production of a voter's registration certificate and/or by the production of a license to operate vehicle, or a registration certificate, or by such other means as the city 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-family dwelling unit with no commercial or office space involved.

In the event that the applicant for exemption is a co-tenant, joint tenant or tenant by the entirety, proof enumerated by any one of the applicant owners shall be sufficient to entitle the individual to the exemption; however meaning and intending that only one exemption shall be allowed under this article to any one household whether one individual owner or all the owners are receiving benefits under one or more of the disability provisions.

Further, those individuals already receiving special exemption benefits as being so-called "service-related disabled" under the veterans' exemption program shall be allowed to file under this provision and be allowed to claim a maximum nine thousand dollars (\$9,000.00) exemption as a disabled individual, but shall not be entitled to claim both such exemption benefits separately.

Sec. 21-123. - Termination of exemption.

All exemptions shall terminate upon:

- (a) The conveyance of the subject property,
- (b) Death of the person exempted,
- (c) The moving of such person from the City of Providence on a permanent basis, with the intention to establish residency elsewhere,
- (d) The termination of such disability benefits,

- (e) Upon the age of sixty-five (65), when all disability benefits are converted to retirement benefits and the individuals exempted must then apply for continued exemption under the senior citizens' exemption program.

Sec. 21-124. - City assessor to grant; qualification.

The City Assessor of the City of Providence shall grant a ten thousand dollar (\$10,000.00) real property exemption from taxation to any person sixty-two (62) through sixty-four (64) years of age who is receiving federal Social Security old age insurance benefits and who owns and occupies residential property located in the City of Providence, as qualified in Section 21-182 of Article X of this Code. Only one (1) such exemption shall be granted to cotenants, joint tenants or tenants by the entirety even though more than one (1) or all of such cotenants, joint tenants or tenants by the entirety qualify for such exemption. Such exemption shall be granted upon proof of the following:

- (a) Ownership of said residential property on the date as of which the taxes are levied;
- (b) Occupancy of the said residential real property as the principal residence of the person claiming such exemption. Applicants who are temporarily domiciled elsewhere may be asked for documents supporting their claim of residency, i.e. hospital or nursing home documentation of a temporary stay, insurance documents in the case of fire displacement, etc.
- (c) That the person claiming such exemption is legally domiciled in the City of Providence;
- (d) That the person claiming such exemption is between the ages of sixty-two (62) through sixty-four (64) on the date as of which the taxes are levied.

Sec. 21-125. - 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 in such form and with such supporting proof as the city assessor may require. Such application must be filed on or before March 15 of the year for which such exemption is claimed.

In the event that the applicant for exemption is a cotenant, joint tenant or tenant by the entirety, proof enumerated by any one (1) of the owners shall be sufficient to entitle the individual to the exemption; however meaning and intending that only one (1) exemption shall be allowed under this article to any one (1) household whether one (1) individual owner or all of the owners are receiving federal Social Security old age insurance benefits. For any years in which any cotenant, joint tenant or tenant by the entirety received a real property exemption under the foregoing section 21-124, an exemption for the disabled under the provisions of sections 21-121 through 21-123 of the Code of Ordinances of the City of Providence shall not be granted to any cotenant, joint tenant or tenant by the entirety of such real property.

Sec. 21-126. - Increase in real property tax exemptions.

The amount of the following exemptions with respect to the assessed value from local taxation on taxable property is fixed as follows:

- (a) Veterans as defined in Section 44-3-4 of the General Laws of Rhode Island and the un-remarried widow or widower of such veterans at six thousand dollars (\$6,000.00)
- (b) Blind persons as defined in R.I.G.L. § 44-3-12 at thirty-six thousand dollars (\$36,000.00).
- (c) Veterans who are totally disabled as defined in R.I.G.L. § 44-3-4 at twelve thousand dollars (\$12,000.00).
- (d) Gold Star Parents as defined in R.I.G.L. § 44-3-5 at eighteen thousand dollars (\$18,000.00).

- (e) Specially adapted housing for paraplegic veterans as defined in R.I.G.L. § 44-3-4 at Page 5 sixty thousand dollars (\$60,000.00).
- (f) For any person sixty-five (65) years of age or over at twenty thousand dollars (\$20,000.00).
- (g) For persons who are one hundred (100) percent disabled as determined pursuant to Title II and Title XVI of the Social Security Act, 42 U.S.C. § 401 et seq., and 42 U.S.C. § 1381 et seq., as amended, or who, by reason of their being one hundred (100) percent disabled, are receiving disability payments from sources other than the Social Security Administration (such as employees of the railroad, federal civil service, postal service, and the Providence Police and Fire Departments) at nineteen thousand five hundred dollars (\$19,500.00).
- (h) For any person sixty-two (62) through sixty-four (64) years of age, who is receiving Social Security benefits, eighteen thousand dollars (\$18,000.00).
- (i) Prisoners of war who are veterans of military or naval service of the United States of America, as defined in R.I.G.L. § 44-3-4(e) and the unmarried widow or widower of such prisoner of war at thirty thousand dollars (\$30,000.00).

Provided, however, that any such increase in exemption provided for herein over the amount heretofore provided by general or special law shall apply only to real property.

Sec. 21-127. - Residential real property tax relief; qualification.

- (a) Property taxes on owner-occupied residential real estate are hereby frozen, for 1988 at 105.5 percent of the amount of the property taxes levied for 1987 upon the assessed valuation as of December 31, 1986 (plus any property tax attributable to additions to the property between December 31, 1986 and December 31, 1987); and in subsequent years, at the amount of the property tax for the next prior year increased by the percentage increase in the tax rate for real estate (plus any increase in taxes due to any additions to the property between the date as of which the taxes are levied and the date as of which the taxes for the next prior year were levied) provided the household income is not greater than seventeen thousand five hundred dollars (\$17,500.00) during the calendar year of the date of assessment of the valuations.
- (b) For the purposes of this article, owner-occupied residential real estate is defined as real property from one (1) to three (3) families owned and occupied by the owner or owners and having not more than three (3) dwelling units, one (1) of the units of which constitutes the principal residence of the owner or owners; such property includes accessory land, buildings and improvements incidental to such habitation and used exclusively by the owners of the property or their guests or tenants.
- (c) Household income, for the purpose of this article, means all monies received by the owner or owners, the spouse of any owner and any other person over eighteen (18) years of age occupying the dwelling unit occupied by the owner or owners, from whatever source derived, including, but not limited to, capital gains, dividends, interest, wages, pensions, annuities, retirement and Social Security benefits, workers' compensation benefits, cash public assistance and relief and any and all other monies received.
- (d) Such relief shall be granted upon proof of the following:
- (1) Ownership of said residential real estate on the date as of which the taxes are levied;
 - (2) Occupancy of the said residential real estate as the principal residence of the owners of said residential real estate. Applicants who are temporarily domiciled elsewhere may be asked for documents supporting their claim of residency, i.e. hospital or nursing home documentation of a temporary stay, insurance documents in the case of fire displacement, etc.
 - (3) That the owners of said residential real estate are legally domiciled in the City of Providence;
 - (4) That said residential real estate contains not more than three (3) dwelling units;

(5) That household income is not greater than seventeen thousand five hundred dollars (\$17,500.00) during the calendar year of the date of assessment of the valuations. Page 6


Sec. 21-128. - Filing of application; proof of right to relief.

No person shall be entitled to the relief herein authorized in any year without first filing an application with the city assessor in such form and with such supporting proof as the city assessor may require. A detailed financial statement shall be submitted with the application in such form and containing such financial data to show household income as the city assessor may require, together with a copy of all federal income tax returns filed by the owners, spouse or any owner and any other person over eighteen (18) years of age occupying the dwelling unit occupied by the owner or owners and such other evidence of household income as the city assessor may require. Such application must be filed on or before March 15 of the year for which such relief is claimed.

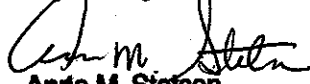
The city assessor may inspect the owner-occupied residential real estate with respect to which an application is filed for conformity with the terms and conditions contained in this article.

Section 2. This ordinance shall take effect for tax bills issued for the 2013-2014 tax year.



IN CITY COUNCIL
JUN 06 2013
FIRST READING
READ AND PASSED

 CLERK

Effective without the
Mayor's Signature


Anna M. Stetson
City Clerk

IN CITY
COUNCIL
JUN 20 2013
FINAL READING
READ AND PASSED



PRESIDENT
CLERK