

**City of Providence**

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

**CHAPTER 1988-30**

CHAPTER  
AN ORDINANCE

No. 343

**AN ORDINANCE** PROVIDING FOR REAL PROPERTY  
TAX EXEMPTION FOR CITIZENS SIXTY-TWO (62) THROUGH  
SIXTY-FOUR (64) YEARS OF AGE RECEIVING SOCIAL  
SECURITY OLD AGE INSURANCE BENEFITS.

*Approved* July 1, 1988

***Be it ordained by the City of Providence:***

**Section 1.** The Code of Ordinances of the City of Providence, Rhode Island is hereby amended by adding an Article to be designated Article V 6/10 to Chapter 21 to read as follows:

**"ARTICLE V 6/10. REAL PROPERTY TAX EXEMPTION FOR PERSONS AGED SIXTY-TWO (62) THROUGH SIXTY-FOUR (64) YEARS OF AGE RECEIVING SOCIAL SECURITY OLD AGE INSURANCE BENEFITS.**

**Sec. 21-124. City Assessor to grant; qualification.**

The City Assessor of the City of Providence shall grant a Ten Thousand Dollar (\$10,000) 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. Only one such exemption shall be granted to co-tenants, joint tenants or tenants by the entirety even though more than one or all of such co-tenants, 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 real 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;

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(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, provided, however, in the year 1988 such application may be filed on or before August 24, 1988.

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 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 of the owners are receiving Federal Social Security old age insurance benefits. For any year in which any co-tenant, 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 123 of the Code of Ordinances of the City of Providence shall not be granted to any co-tenant, joint tenant or tenant by the entirety of such real property."

**Section 2.** This Ordinance shall take effect upon its passage.

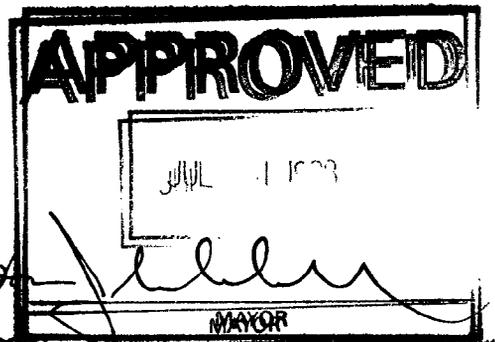
**IN CITY COUNCIL  
JUN 21 1988  
FIRST READING  
READ AND PASSED**

**IN CITY COUNCIL  
JUN 23 1988  
FINAL READING  
READ AND PASSED**

*Rose M. Mendonca* CLERK

*Richard W. East* PRESIDENT

*Rose M. Mendonca* CLERK



FILED

MAY 27 4 25 PM '88

DEPT. OF CITY CLERK  
PROVIDENCE, R. I.

IN CITY COUNCIL

JUN 2 1988

FIRST READING

REFERRED TO COMMITTEE ON

FINANCE

*Robert Menlove* CLERK

*Councilman Glavin, Councilman Dillon,  
Councilwoman Sargnoli. (By Request)*