

City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CHAPTER 2014-1

No. 26

AN ORDINANCE AMENDING SECTION 21-126 OF THE
CODE OF ORDINANCESEFFECTIVE ~~XXXXXX~~ January 27, 2014*Be it ordained by the City of Providence:*

Section 1. In keeping with the authorization provided in Rhode Island General Laws 44-3-31 and 44-3-24, Section 21-126 of the Providence Code of Ordinances is hereby amended as follows:

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 Seven Thousand Nine Hundred Sixty Nine Dollars and Eighty Seven Cents (\$7,969.87)

(b) Blind persons as defined in Section 44-3-12 of the General Laws of Rhode Island at Forty-Seven Thousand Eight Hundred Nineteen Dollars and Twenty-Two Cents (\$47,819.22).

(c) Veterans who are totally disabled as defined in Section 44-3-4, of the General Laws of Rhode Island at Fifteen Thousand Nine Hundred Thirty-Nine Dollars and Seventy-Four Cents (\$15,939.74).

(d) Gold Star Parents as defined in Section 44-3-5 of the General Laws of Rhode Island at Twenty-Three Thousand Nine Hundred Nine Dollars and Sixty-One Cents (\$23,909.61).

(e) Specially adapted housing for paraplegic veterans as defined in Section 44-3-4 of the General Laws of Rhode Island at Seventy-Nine Thousand Six Hundred Ninety-Eight Dollars and Seventy Cents (\$79,698.70).

(f) For any person sixty-five (65) years of age or over at Twenty-Six Thousand Five Hundred Sixty-Six Dollars and Twenty-Three Cents (\$26,566.23).

(g) For persons who are one hundred percent (100%) 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 percent (100%) 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 Twenty-Five Thousand Nine Hundred Two Dollars and Eight Cents (\$25,902.08).

(h) For any person sixty-two (62) through sixty-four (64) years of age, who is receiving social security benefits, Twenty-Three Thousand Nine Hundred Nine Dollars and Sixty-One Cents (\$23,909.61).

(i) Prisoners of War who are veterans of military or naval service of the United States of America, as defined in Section 44-3-4(e) of the General Laws of Rhode Island and the unmarried widow or widower of such prisoner of war at Thirty-Nine Thousand Eight Hundred Forty-Nine Dollars and Thirty-Five (\$39,849.35).

(j) If a taxpayer is eligible for the owner-occupied residential real estate tax rate as in Section 21-182 above, but does not apply until after March 15, 2013, the taxpayer will pay a late fee equal to one per cent (1%) of his or her tax bill as issued if the application is filed within one (1) month of the March 15 deadline for the applicable tax year, plus an additional one per cent (1%) of his or her tax bill as issued for each month (or portion of a month) after March 15 of the applicable tax year the application is filed, provided that the application is made within twelve (12) months of the March 15 deadline. The fee will be charged only if the application qualifies for the owner-occupied residential real estate tax rate.

(k) If a taxpayer is paying the non-owner-occupied residential real estate tax rate for the current or immediately preceding tax year, was eligible for the owner-occupied residential real estate tax rate during that year(s), but failed to apply, then the homeowner can apply after the fact for a retroactive reduction in the prior year's or years' bill(s). If the assessor determines that the applicant was eligible for the owner-occupied residential real estate tax rate, the assessor will issue a credit on the homeowner's tax bill going forward in an amount equal to the difference between the amount of taxes paid and the amount due at the owner-occupied residential real estate tax rate, minus an application fee of twelve per cent (12%) of the prior year's or years' tax bill.

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.

Section 6. This ordinance shall take effect upon its passage.

IN CITY COUNCIL

JAN 02 2014

FIRST READING

READ AND PASSED



 **CLERK**

**IN CITY
COUNCIL**


JAN 16 2014

FINAL READING

READ AND PASSED, As amended


PRESIDENT

CLERK

**Effective without the
Mayor's Signature**


**Anna M. Stetson
City Clerk**