

# The City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## CHAPTER 1977-23

No. 352

EMERGENCY

**AN ORDINANCE** ENABLING THE CITY COUNCIL OF THE CITY OF PROVIDENCE TO INCREASE REAL PROPERTY TAX EXEMPTIONS TO ANY PERSON SIXTY-FIVE (65) YEARS OF AGE OR OVER, IN ACCORDANCE WITH THE PROVISIONS OF 77H 6078, SUBSTITUTE A, PASSED AT THE JANUARY SESSION A.D. 1977 OF THE GENERAL ASSEMBLY.

Approved June 8, 1977

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

WHEREAS, in order for the City Assessor to implement the program with value changes from One Thousand Dollars (\$1,000.00) to Three Thousand Dollars (\$3,000.00) of Real Property Tax Exemptions, it is necessary to adopt this Ordinance as an emergency measure, for proof of correct exemption credits, prior to certification on June 15, 1977, as required by Law.

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 Three Thousand Dollar (\$3,000.00) Real Property Exemption from Taxation 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, even though all of said co-tenants, joint tenants or tenants by the entirety 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 Act. Nothing contained herein shall abrogate or affect 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 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. The amount of increased exemption effective July 1, 1976, shall be applied in the form of a tax credit for the taxable year commencing July 1, 1977.

Section 6. This Emergency Ordinance shall take effect upon its adoption by the City Council and approval by the Mayor.

IN CITY COUNCIL  
JUN 2 1977

READ AND PASSED, AS AN  
EMERGENCY  
ORDINANCE

*Rolph Lignel* PRES.  
*Vincent Vagstad* CLERK

*I hereby approve*  
*Vincent A. Cianci*  
Mayor  
6-8-77

Council President  
Temple Street  
and  
Councilman Brant

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# State of Rhode Island, &c.

77H6078 SUB A

## IN GENERAL ASSEMBLY

JANUARY SESSION, A. D. 19 77

### AN ACT

ENABLING THE CITY COUNCIL OF THE CITY  
OF PROVIDENCE TO INCREASE REAL PROPERTY  
TAX EXEMPTION.

*It is enacted by the General Assembly as follows:*

SECTION 1. Chapter 47 of the public laws, 1974, entitled "An act enabling the city council of the city of Providence to exempt certain property from taxation" is hereby amended to read as follows:

"Section 1. Authority of city council. - The city council of the city of Providence is hereby authorized to grant a \$3,000. 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;
- (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, subparagraph 16 of the general laws of Rhode Island, 1956, as amended.

SEC. 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.

5 (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.

SEC. 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.

SEC. 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.

SEC. 5. The amount of increased exemption effective July 1, 1976, shall be applied in the form of a tax credit for the taxable year commencing July 1, 1977.

SEC. 6. This act shall take effect upon its passage.

S.

174

H.

## AN ACT

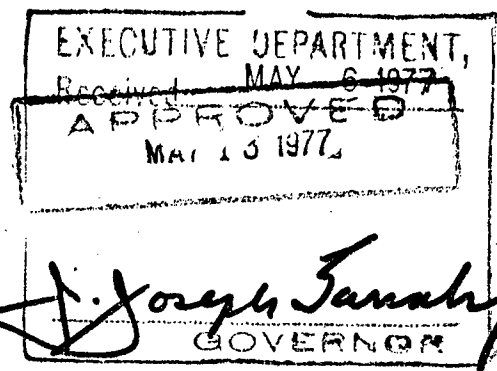
ENABLING THE CITY COUNCIL OF THE  
CITY OF PROVIDENCE TO INCREASE  
REAL PROPERTY TAX EXEMPTION.

IN HOUSE OF REPRESENTATIVES.....  
APR 13 1977  
THE COMMITTEE ON CORPORATIONS  
RECOMMEND THE PASSAGE  
OF THE BILL MARKED SUBSTITUTE "A"  
AND THE INDEFINITE POSTPONEMENT  
OF THE ORIGINAL BILL.  
77H6078 SUB A  
William A. Barber  
FOR THE COMMITTEE

IN HOUSE OF REPRESENTATIVES  
APR 14 1977  
Received and Ordered to be placed upon the  
CALENDAR  
Eugene J. McMahon  
Clerk

IN HOUSE OF REPRESENTATIVES  
APR 20 1977  
READ AND PASSED  
Eugene J. McMahon  
Clerk

IN THE SENATE APR 21 1977  
Read and referred to  
the Committee on  
CORPORATIONS  
Clerk



Presented by

IN SENATE 5-4-77  
THE COMMITTEE ON CORPORATIONS  
RECOMMEND THE PASSAGE IN CON-  
CURRENCE  
OF THE BILL MARKED SUBSTITUTE "A"  
AND THE INDEFINITE POSTPONEMENT  
OF THE ORIGINAL BILL.  
David Rhodes  
FOR THE COMMITTEE

IN THE SENATE MAY 5 1977  
36 Ayes - 0 Noes  
Robert F. Burns  
Read and PASSED Reading Clerk  
IN CONCURRENCE

READ AND PASSED IN CONCURRENCE,  
TRANSMITTED TO THE GOVERNOR  
MAY 6 1977  
Robert F. Burns  
SECRETARY OF STATE

PRINTED

APR 19 1977

State of Rhode Island and Providence Plantations



Department of State

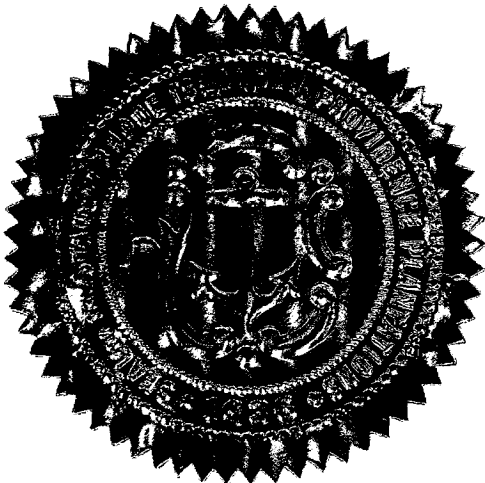
Office of the Secretary of State

I, FREDERICK A. MASSARO, First Deputy *Secretary of State*  
*of the State of Rhode Island and Providence Plantations,*  
*hereby Certify that the foregoing is a true* xerographic

*copy of* an Act (77H 6078, Substitute A) now Chapter 174 of the Public Laws  
of 1977 entitled AN ACT ENABLING THE CITY COUNCIL OF THE CITY OF PROVIDENCE  
TO INCREASE REAL PROPERTY TAX EXEMPTION.; the same being

*taken from the records in this office and compared with the*  
*original* Chapter 174 of the Public Laws of 1977 passed by the General Assembly  
at the January Session, A. D. 1977 and approved by the Governor on the thirteenth  
day of May, A. D. 1977,

*and now remaining on file and of record in this office.*



In Testimony Whereof, I have hereunto  
set my hand and affixed the seal  
of the State of Rhode Island, this  
twentieth day of  
May, A. D. 1977

*Frederick A. Massaro*  
First Deputy Secretary of State.