

THE CITY OF PROVIDENCE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

# RESOLUTION OF THE CITY COUNCIL

No. 187

Approved March 23, 1977

RESOLVED, that the General Assembly is Memorialized to Modify Chapter 47 of the Public Laws of 1974 to Authorize the City Council to grant a Three Thousand (\$3,000.00) Dollar Real Property Exemption from Taxation to any Person Sixty-five (65) Years of Age or Older who Owns and Occupies Residential Property Located in the City of Providence, substantially in accordance with the accompanying draft Act.

IN CITY COUNCIL

MAR 16 1977  
READ AND PASSED

*Robert J. Ruston*  
PRES.  
*Vincent Vespia*  
CLERK

APPROVED

MAYOR

*Vernant A. Cairns*

MAR 23 1977

# State of Rhode Island, &c.

## IN GENERAL ASSEMBLY

JANUARY SESSION, A. D. 19

### AN ACT ENABLING THE CITY

COUNCIL OF THE CITY OF PROVIDENCE TO EXEMPT CERTAIN PROPERTY  
FROM TAXATION.

*It is enacted by the General Assembly 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 older, 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 older. 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 retistration 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.

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 and Chapter 47 of the Public Laws of Rhode Island, 1974 is hereby repealed.