

## ORDINANCE ADOPTED

Notice is hereby given that on January 10, 2000 the Town Council of the Town of North Kingstown, State of Rhode Island, adopted the following entitled ordinance:

ORDINANCE NO. 00-3

### **AN ORDINANCE IN AMENDMENT OF CHAPTER 19 OF THE CODE OF ORDINANCES, TOWN OF NORTH KINGSTOWN, ENTITLED, "TAXATION"**

The Town Council of the Town of North Kingstown hereby ordains:

**SECTION 1.** Section 19-26, entitled, "Persons over sixty-five years of age" is hereby deleted in its entirety and replaced with the following: SECTION 1. Section 19-26, entitled, "Persons over sixty-five years of age" is hereby deleted in its entirety and replaced with the following: SECTION 1. Section 19-26, entitled, "Persons over sixty-five years of age" is hereby deleted in its entirety and replaced with the following: SECTION 1. Section 19-26, entitled, "Persons over sixty-five years of age" is hereby deleted in its entirety and replaced with the following:

(a) The Tax Assessor is hereby authorized to grant an exemption of ten thousand dollars (\$10,000) of valuation to any person who is a citizen and resident of the town of the age of sixty-five (65) or more years and who is and has resided and been domiciled in the town for a period of at least twenty (20) years prior to the date of assessment for the year for which the exemption is claimed and who for a period of at least twenty (20) years of said period of domicile and residency has owned and had title to the real estate where he or she resided. Only one such exemption shall be allowed to co-tenants, joint tenants, and tenants by the entirety even though all or more of them meet the qualifications of this Subsection. To obtain this exemption, an annual application must be made therefor which establishes entitlement and compliance with non-income based provisions of the town's Rules and Regulations for Exemption from Property Taxes to Persons 65 or More Years of Age.

(b) In addition, the Tax Assessor is hereby authorized to grant to every person who is a citizen and resident of the town of the age of sixty-five (65) or more years and residing in the town in a dwelling house owned by that person which is a constituent part of his real property, on proper claim being made therefore, a tax exemption subject to compliance with the town's Rules and Regulations for Exemption from Property Taxes to Persons 65 or More Years of Age, as amended, and in accordance with the following schedule:

(1) Taxpayers having an annual income of less than one hundred eighty (180) percent of the appropriate one (1) or two (2) person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of seventy-six thousand eight hundred dollars (\$76,800.00) of the assessed valuation.

(2) Taxpayers having an annual income of less than two hundred (200) percent of the appropriate one (1) or two (2) person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of sixty-one thousand five hundred dollars (\$61,500.00) of the assessed valuation.

(3) Taxpayers having an annual income of less than two hundred twenty (220) percent of the appropriate one (1) or two (2) person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of forty-six thousand one hundred dollars (\$46,100.00) of the assessed valuation.

(4) The exemptions provided for by this Section shall be in addition to any other exemption or exemptions to which the persons shall be entitled. However, except as provided for in Subsection (b)(5) below, in no case shall the total tax excused (or saved) as a consequence of this article exceed a maximum of two thousand seven hundred dollars (\$2,700.00) for tax year 1994. Beginning in tax year 1995 and in each year thereafter, the maximum tax savings shall be adjusted to reflect changes in the cost of living. Starting with 1994 Social Security Administration Cost of Living Allowance (COLA) data, the compound percentage amount of COLA change in the social security retirement benefit shall be used for calculating these annual adjustments. The intent of this provision is to stabilize the maximum benefit available under this article at two thousand seven hundred dollars (\$2,700.00) in constant 1994 dollars.

(5) An additional ten (10) percent reduction in the total tax bill will be given to each qualified taxpayer seventy-five (75) years of age or older.

(6) As provided for by Chapter 5 of the 1983 Public Laws of the State of Rhode Island (General Assembly Act 83-H-5216), the provisions of this article shall not reduce the dollar value of property tax savings, which tax resulted from claims for tax exempt status of real estate owned and occupied by persons of sixty-five (65) years of age and over approved by the Tax Assessor for tax year 1983. This shall expire:

a. If the taxpayer(s) fail to meet the full requirements set forth in the Rules and Regulations for Exemption from Property Taxes to Persons 65 or More Years of Age;

b. Upon death of the current eligible taxpayer, except in the event the spouse of the current taxpayer survives, is not remarried and meets the income requirements for said exemption;

c. Upon abandonment of domicile;

d. Upon transfer of ownership of the property through sale or other disposition.

The provisions of this clause shall cease to be effective for each claimant in the tax year during which the dollar value of the exemption defined in the Rules and Regulations for Exemptions from Property Taxes to Persons 65 or More Years of Age, below, equals or exceeds the property tax abatement granted.

(c) The rules and regulations for exemption from property taxes to persons sixty-five (65) or more years of age are as follows:

(1) Applicants must meet the age qualification criteria established by the Social Security Administration for full retirement benefit, but in no case younger than the age of sixty-five (65); except for the surviving spouse provision in Subsection (c)(11), above, which only applies to the exemption authorized by Section (b) of this section. If husband and wife are joint tenants, tenants in the entirety, or tenants in common, either husband or wife (at least one (1)) must be sixty-five (65) or over.

(2) Applicants must be legally domiciled in North Kingstown and must have actually resided in this town the year in which the taxes were assessed and the year in which the exemption is claimed. Mere seasonal or temporary residence within the town for whatever duration shall not constitute domicile within the town for the purposes of this Section. Absence from this town for a period of one (1) year shall constitute prima facie evidence of abandonment of domicile. In those instances where absence in excess of one (1) year is due solely to hospitalization or other residential medical treatment (nursing homes and the like), the Tax Assessor is authorized to review individual cases and waive the absence standard, provided that all other requirements are satisfied and the facts presented so warrant.

(3) The applicant must own and live in the house to which the exemption is to be applied and must own the dwelling as of the date of assessment for which the exemption is claimed.

(4) No income-producing property, residential or otherwise, owned and occupied by any person sixty-five (65) or more years of age shall be entitled to an exemption.

(5) Professional persons who operate and conduct their respective professions from their residences shall not be entitled to an exemption.

(6) Only one (1) exemption will be granted to joint tenants, tenants by the entirety, or tenants in common, even though all such tenants meet eligibility requirements and are sixty-five (65) years of age or older and/or all occupy the property.

(7) Tax Assessor's Application for Exemption Form ~~10A~~ (current edition) must be filled out in its entirety and submitted to the Tax Assessor. The Tax Assessor's Confidential Statement of Income (current edition) must be completed if the application requests an exemption authorized by Section (b) of this Section. A completed application must:

a. Be filed annually;

b. Indicate whether or not the claimant is required under law and regulation to file a Federal Personal Income Tax Return;

c. Waive, by signature of the unmodified waiver contained in the form, the applicant's Privacy Act rights with respect to Tax Assessor's confidential confirmation of claimed income;

d. Be subscribed and sworn to by the claimant before a notary public or any member of the Assessor's staff.

(8) All required forms must be filed with the Tax Assessor on or before March 15<sup>th</sup> (or the next normal business day following) of the year for which application is made. If the applicant was required to submit a Federal Personal Income Tax Return for the year prior to that for which application for exemption is made, a copy of that return shall be submitted to the Tax Assessor by March 15<sup>th</sup> (or the next normal business day following.). No exemption shall be approved in the absence of the Federal Personal Income Tax Return or statement that such return was not required. All statements concerning income, whether or not taxable, are subject to independent verification by the Tax Assessor. These forms and the Federal Personal Income Tax Return are required as due evidence that the applicant is, in all respects, qualified for the relief provided for by this Section.

All statements are subject to verification and the burden of proof for all requirements shall be with the applicant. The Tax Assessor may require certified proof of place and date of birth, voter registration, period of abode or domicile and ownership of property.

(9) "Income" as used in this Section means all funds received by an individual and his or her spouse and any other individuals residing in the individual's dwelling for more than fifty (50) percent of the calendar year from whatever source derived including, but not limited to, realized capital gains, gifts, and in their entirety, pension, annuity, retirement and Social Security benefits. Income shall be determined on the basis of the calendar year ending on the date of assessment of the taxes from which exemption is claimed and each calendar year thereafter.

(10) Exemptions shall terminate upon the death or removal of the person receiving the exemption (except with respect to the exemption authorized by Section (b) hereof, in cases where there is a surviving spouse, not remarried and residing in the exempted domicile) or upon sale or transfer of the exempted property.

(11) The Tax Assessor may, at any time, inquire into the right of a claimant to the continuance of an exemption hereunder, and for that purpose the Tax Assessor may require the filing of a new application or the submission of such proofs as deemed necessary to determine the right of the claimant to a continuance of such exemption.

(12) If the Tax Assessor denies a claim for exemption or terminates a previously approved exemption, the claimant may appeal the Tax Assessor's decision to the town's Tax Assessment Board of Review.

(13) The Office of the Town Manager shall make a reasonable effort to contact each elderly taxpayer by mail to ensure maximum dissemination of information concerning tax exempt status of real estate owned and occupied by persons of sixty-five (65) years and over; and take the following additional actions:

a. Advertise the potential for tax relief for the elderly in the newspaper of record at least two (2) times between January 1st and the closing date for receipt for exemption applications;

b. Mail all necessary application forms to potentially qualified applicants not later than January 31st of the current tax year. The term "potentially qualified applicants" includes:

1. Claimants granted exemption for the prior tax year;
2. Persons requesting applications through the town's Senior Center;
3. Those persons who may, from time to time, make formal or informal inquiries at the Tax Assessor's Office concerning tax relief for the elderly.

c. Make available to the general population all necessary application forms at appropriate public places in the town, such as:

1. Banks;
2. Savings and loan associations;
3. Credit unions;
4. The town's Free Library;
5. The town's Senior Center;
6. The Tax Assessor's Office.

d. Direct the town's senior representative at the town's Senior Center to prepare and present to users of the North Kingstown Senior Center not later than March 15th annually, one (1) or more briefings on the intent, provisions and requirements of the town's tax relief for the elderly program;

e. Provide such assistance to applicants as may be required to ensure accurate and complete applications.

(14) This subsection shall be reviewed not later than February 1st, 2005 and every five (5) years thereafter.

**SECTION 2.** This Ordinance shall take effect upon passage and all Ordinances or parts of Ordinances inconsistent herewith are hereby repealed. SECTION 2. This Ordinance shall take effect upon passage and all Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

First Read at the Town Council Meeting of December 13, 1999 and referred to the Town Council Meeting of January 10, 2000 for second reading and consideration of adoption.

Amended and adopted at the Town Council Meeting of January 10, 2000.

James D. Marques, CMC

Town Clerk

ORDINANCE ADOPTED

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**Notice is hereby given that on June 12, 2001 the Town Council of the Town of North Kingstown, State of Rhode Island, adopted the following entitled ordinance:**

ORDINANCE NO. 01-12

AN ORDINANCE IN AMENDMENT OF CHAPTER 19 OF THE CODE OF ORDINANCES, TOWN OF NORTH KINGSTOWN, ENTITLED, "TAXATION"

The Town Council of the Town of North Kingstown hereby ordains:

SECTION 1. Section 19-26, entitled, "Persons over sixty-five years of age" is hereby amended as follows:

(a) The Tax Assessor is hereby authorized to grant an exemption of fifteen thousand dollars (\$15,000.00) of valuation to any person who is a citizen and resident of the town of the age of sixty-five (65) or more years and who is and has resided and been domiciled in the town for a period of at least fifteen (15) years prior to the date of assessment for the year for which the exemption is claimed and who for a period of at least fifteen (15) years of said period of domicile and residency has owned and had title to the real estate where he or she resided. Only one such exemption shall be allowed to co-tenants, joint tenants, and tenants by the entirety even though all or more of them meet the qualifications of this Subsection. To obtain this exemption, an annual application must be made therefor which establishes entitlement and compliance with non-income based provisions of the Town's Rules and Regulations for Exemption from Property Taxes to Persons 65 or More Years of Age.

(b) In addition, the Tax Assessor is hereby authorized to grant to every person who is a citizen and resident of the town of the age of sixty-five (65) or more years and residing in the town in a dwelling

house owned by that person which is a constituent part of his real property, on proper claim being made therefor, a tax exemption subject to compliance with the Town's Rules and Regulations for Exemption from Property Taxes to Persons 65 or More Years of Age, as amended, and in accordance with the following schedule:

- (1) Taxpayers having an annual income of less than one hundred eighty (180) percent of the appropriate one (1) or two (2) person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of eighty-five thousand five hundred eight-four dollars (\$85,584.00) of the assessed valuation.
- (2) Taxpayers having an annual income of less than two hundred (200) percent of the appropriate one (1) or two (2) person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of sixty-eight thousand five hundred thirty-four dollars (\$68,534.00) of the assessed valuation.
- (3) Taxpayers having an annual income of less than two hundred twenty (220) percent of the appropriate one (1) or two (2) person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of fifty-one thousand three hundred seventy-three dollars (\$51,373.00) of the assessed valuation.

SECTION 2. This Ordinance shall take effect upon passage and all Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

First Read at the Town Council Meeting of May 21, 2001 and referred to the Town Council Meeting of June 11, 2001 for second reading and consideration of adoption.

Adopted at the Town Council Meeting of June 12, 2001.

James D. Marques, CMC Town Clerk

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**Notice is hereby given that on August 5, 2002 the Town Council of the Town of North Kingstown, State of Rhode Island, adopted the following entitled ordinance:**

ORDINANCE NO. 02-8

AN ORDINANCE IN AMENDMENT OF CHAPTER 19 OF THE CODE OF ORDINANCES OF THE TOWN OF NORTH KINGSTOWN, ENTITLED, "TAXATION"

The Town Council of the Town of North Kingstown hereby ordains:

**SECTION 1.** Subsections (a) and (c) of Section 19-26, entitled, "Persons over sixty-five years of age" are hereby amended as follows:

- (a) The tax assessor is hereby authorized to grant an exemption of fifteen thousand dollars (\$15,000) of valuation to any person of the age of sixty-five (65) or more years who for a period of at least fifteen (15) years has owned and had title to the real estate in the town which he or she occupied, at least on a seasonal basis. Only one such exemption shall be allowed to co-tenants, joint tenants, and tenants by the entirety even though all or more of them meet the qualifications of this Subsection. To obtain this exemption, an application must be therefor which establishes entitlement and compliance with non-income based provisions of the town's rules and regulations for exemption from property taxes to persons 65 or more years of age.
- (c) The rules and regulations for exemption from property taxes to persons sixty-five (65) or more years of age are as follows:
- (1) Applicants must meet the age qualification criteria established by the Social Security Administration for full retirement benefit, but in no case younger than the age of sixty-five (65); except for the surviving spouse provision in Subsection (c)(11), above which only applies to the exemption authorized by Section (b) of this section. If husband and wife are joint tenants, tenants in the entirety, or tenants in common, either husband or wife (at least one (1)) must be sixty-five (65) or over.
  - (2) Applicants must be legally domiciled in North Kingstown and must have actually resided in this town the year in which the taxes were assessed and the year in which the exemption is claimed.
  - (3) The applicant must own and live in the house to which the exemption is to be applied and must own the dwelling as of the date of assessment for which the exemption is claimed.
  - (4) No income-producing property, residential or otherwise, owned and occupied by any person sixty-five (65) or more years of age shall be entitled to an exemption.
  - (5) Professional persons who operate and conduct their respective professions from their residences shall not be entitled to an exemption.
  - (6) Only one (1) exemption will be granted to joint tenants, tenants by the entirety, or tenants in common, even though all such tenants meet eligibility requirements and are sixty-five (65) years of age or older and/or all occupy the property.
  - (7) The tax assessor's application for exemption form (current edition) must be filled out in its entirety and submitted to the tax assessor. The tax assessor's confidential statement of income (current edition) must be completed if the applicant requests an exemption authorized by Section (b) of this section. A completed application must:
    - a. Be filed annually;
    - b. Indicate whether or not the claimant is required under law and regulation to file a state personal income tax return;
    - c. Waive, by signature of the unmodified waiver contained in the form, the applicant's Privacy Act rights with respect to tax assessor's confidential confirmation of claimed income;

- d. Be subscribed and sworn to by the claimant before a notary public or any member of the tax assessor's staff.

**SECTION 2.** This Ordinance shall take effect upon passage and all Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

First Read at the Town Council Meeting of June 10, 2002 and referred to the Town Council Meeting of August 5, 2002 for Second Reading and Consideration of Adoption.

Adopted at the Town Council Meeting of August 5, 2002.

James D. Marques, CMC

Town Clerk

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ORDINANCE NO. 03-11

**AN ORDINANCE IN AMENDMENT OF CHAPTER 19, ARTICLE II, OF THE CODE OF ORDINANCES, TOWN OF NORTH KINGSTOWN, ENTITLED, "TAX EXEMPT STATUS"**

The Town Council of the Town of North Kingstown hereby ordains:

**SECTION 1.** Subsection (c)(1) of Section 19-26, entitled, "Persons over 65 years of age" is hereby amended to read as follows:

(c)(1) Applicants must be 65 years of age in the calendar in which the taxes were assessed; except for the surviving spouse provision in Subsection (b)(6)b, above which applies to the exemptions authorized by Subsections (a) and (b) of this section. If husband and wife are joint tenants, tenants in the entirety, or tenants in common, either husband or wife (at least one) must be 65 or over.

**SECTION 2.** This Ordinance shall take effect upon passage and all Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

First Read at the Town Council Meeting of August 4, 2003 and referred to the Town Council Meeting of September 8, 2003 for Second Reading and Consideration of Adoption.

Adopted at the Town Council Meeting of September 8, 2003.

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ORDINANCE NO. 04-09

**AN ORDINANCE IN AMENDMENT OF CHAPTER 19 OF THE CODE OF ORDINANCES, TOWN OF NORTH KINGSTOWN, ENTITLED, "TAXATION"**

The Town Council of the Town of North Kingstown hereby ordains:

**SECTION 1.** That subparagraphs (1), (2) and (3) of Subsection 19-26(b) of the Code of Ordinances, Town of North Kingstown, are hereby amended to read as follows:



(b) In addition, the tax assessor is authorized to grant to every person who is a citizen and resident of the Town of the age of 65 years or more years and residing in the Town in a dwelling house owned by the person which is a constituent part of his or her real property, on proper claim being made therefor, a tax exemption subject to compliance with the Town's rules and regulations for exemption from property taxes to persons 65 years or more years of age, as amended, and in accordance with the following schedule:

(1) Taxpayers having an annual income of less than 180 percent of the appropriate one-person or two-person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of \$113,637.00 of the assessed valuation.

(2) Taxpayers having an annual income of less than 200 percent of the appropriate one-person or two-person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of \$90,909.00 of the assessed valuation.

(3) Taxpayers having an annual income of less than 220 percent of the appropriate one-person or two-person poverty income level determined and published by the United States Department of Commerce, Census Bureau, Poverty Branch, an exemption of \$68,182.00 of the assessed valuation.

**SECTION 2.** This Ordinance shall take effect upon passage and all Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

First Read at the Town Council Meeting of May 10, 2004 and referred to the Town Council Meeting of June 7, 2004 for Second Reading and Consideration of Adoption.

Adopted at the Town Council Meeting of June 7, 2004.