

TOWN OF CUMBERLAND

AN ORDINANCE SETTING CERTAIN TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY

The Town of Cumberland ordains:-

Section 1. Sections 36-1 and 36-5 of Chapter 36 of the Code of Ordinances of the Town of Cumberland entitled "Taxation" are hereby amended to read as follows:

§ 36-1 Tax exemptions generally.

(a) Pursuant to the Rhode Island General Laws, real and personal property situated within the Town may be exempt from taxation up to the amounts established for each exemption listed in this section. The maximum aggregate exemption from taxation for any combination of the exemptions listed in this section shall be ~~\$56,940~~ \$62,035.

- (1) For veterans and unmarried widows of veterans, limit of exemption: ~~\$22,884~~ \$25,377.
- (2) For gold star parents, limit of exemption: ~~\$22,884~~ \$25,377.
- (3) For the blind, limit of exemption: ~~\$45,767~~ \$50,754.
- (4) For the veteran who are also classified as totally disabled through service connected disability, limit of exemption: ~~\$45,767~~ \$50,754.
- (5) For persons who are 65 years of age or older and who own and occupy real property, limit of exemption: ~~\$45,767~~ \$50,754.

(b) In addition to the exemptions for persons who are 65 years of age or older listed in Subsection (a)(5), any such person may apply for an additional exemption of ~~\$10,173~~ \$11,281 provided their annual income falls within the following limits:

For a single owner of a single-family dwelling which is owner occupied, there is an income limit of \$10,500. That limit is increased

1 to a maximum of \$15,000 for two or more owners of an owner
2 occupied, single-family dwelling.

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4 (c) For any veteran or unmarried widow/widower of a veteran who has
5 been determined to be a prisoner of war, limit of exemption is ~~\$45,767~~
6 \$50,754.

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8 (d) Eligible persons shall apply with the tax assessor on or before March
9 15 for exemptions to be applied to taxes for the following year and
10 continuing thereafter as long as said persons remain eligible. Any exemption
11 under Subsection (a)(5) and/or (c) above shall be granted to said person
12 otherwise eligible, only if said person has been a resident of and
13 continuously resided in the Town for at least one year prior to the date of
14 application for exemption.

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16 **§ 36-5 Tax exemption for the totally disabled.**

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18 (a) The tax assessor is hereby authorized to grant every person who is a
19 citizen and resident of the Town who is determined to be totally disabled by
20 the Social Security Administration an exemption on the assessed valuation
21 of the person's residential real property. The amount of the exemption will
22 be in accordance with the schedule set forth below, and entitlement to the
23 exemption shall be determined by the person's compliance with the Town's
24 rules and regulations for exemption from property taxes for persons who are
25 totally disabled in Subsection (c) of this section.

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27 (b) Schedule of exemptions:

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29 (1) Taxpayers having an annual household income, as that term is
30 defined in the rules, of less than \$10,500 shall receive an exemption of
31 ~~\$24,066~~ \$26,687 of the assessed valuation.

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33 (2) Taxpayers having an annual household income, as that term is
34 defined in the rules, of at least \$10,500 but less than \$15,000 shall receive an
35 exemption of ~~\$19,253~~ \$21,351 of the assessed valuation.

36
37 (3) Taxpayers having an annual household income, as that term is
38 defined in the rules, of at least \$15,000 but less than \$20,000 shall receive an
39 exemption of ~~\$14,439~~ \$16,012 of the assessed valuation.

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(4) Taxpayers having an annual household income, as that term is defined in the rules, of at least \$20,000 but less than \$25,000 shall receive an exemption of \$9,626 \$10,675 of the assessed valuation.

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


EXPLANATION

This ordinance will allow the Tax Assessor to change certain tax exemptions to keep in line with the recent town-wide revaluation.

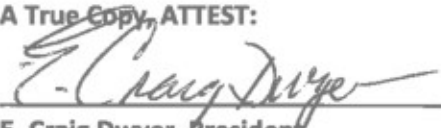
3/29/17
solicitor:ca
ordinances:17-tax exemptions -- allow Tax Assessor to adjust rates

ON A MOTION FROM COUNCILOR SHAW, SECONDED BY COUNCILOR SCHMITT, AND IT IS UNANIMOUSLY VOTED TO APPROVE BY A ROLL CALL VOTE. VOTE 7/0.

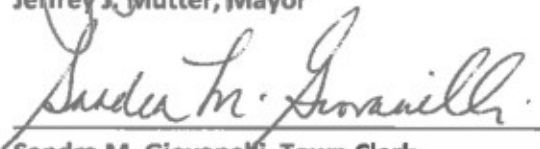
Date Adopted: April 20, 2020



Jeffrey J. Mutter, Mayor

A True Copy, ATTEST:


E. Craig Dwyer, President



Sandra M. Giovannelli, Town Clerk