

# ORD 23-10A

## TOWN OF CUMBERLAND

### AN ORDINANCE

#### SETTING CERTAIN TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY

The Town of Cumberland ordains:-

**Section I.** 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 ~~\$62,035~~ **\$80,026**.

(1) For veterans and unmarried widows of veterans, the limit of exemption: ~~\$25,377~~ **\$32,737**

(2) For gold star parents, the limit of exemption: ~~\$25,377~~ **\$32,737**

(3) For the blind, the limit of exemption: ~~\$50,754~~ **\$65,473**

(4) For the veteran who is also classified as totally disabled through service-connected disability, the limit of exemption: ~~\$50,754~~ **\$65,473**

(5) For persons who are 65 years of age or older and who own and occupy real property, the limit of exemption: ~~\$50,754~~ **\$65,473**

(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 ~~\$11,281~~ **\$14,552** provided their annual income falls within the following limits:

For a single owner of a single-family dwelling that is owner-occupied, there is an income limit of \$10,500. That limit is increased to a maximum of \$15,000 for two or more owners of an owner-occupied, single-family dwelling.

(c) For any veteran or unmarried widow/widower of a veteran who has been determined to be a prisoner of war, limit of exemption is ~~\$50,754~~ **\$65,473**

(d) Eligible persons shall apply with the tax assessor on or before March for exemptions to be applied to taxes for the following year and continuing thereafter as long as said persons remain eligible. Any exemption under Subsection (a)(5) and/or (c) above shall be granted to said person

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otherwise, eligible, only if said person has been a resident of and continuously resided in the Town for at least one year prior to the date of application for exemption.

§ 36-5 Tax exemption for the totally disabled.

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

(b) Schedule of exemptions:

(1) Taxpayers having an annual household income, as that term is defined in the rules, of less than \$10,500 shall receive an exemption of ~~\$26,687~~ \$34,427 of the assessed valuation.

(2) Taxpayers having an annual household income, as that term is defined in the rules, of at least \$10,500 but less than \$15,000 shall receive an exemption of ~~\$21,351~~ \$27,543 of the assessed valuation.

(3) Taxpayers having an annual household income, as that term is defined in the rules, of at least \$15,000 but less than \$20,000 shall receive an exemption of ~~\$16,012~~ \$20,656 of the assessed valuation.

(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 ~~\$10,675~~ \$13,771 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.

4/3/2023: SFK

Updated: 4/26/23 SFK

**ON A MOTION MADE BY COUNCILOR BEAULIEU, SECONDED BY COUNCILOR SHAW, IT WAS VOTED TO APPROVE #23-10A, BY A ROLL CALL. VOTE 7/0.**

Date Adopted: April 26, 2023

A True Copy, ATTEST:

  
Michael L. Kinch, Council President

  
Jeffrey J. Mutter, Mayor

  
Sandra M. Giovanelli, Town Clerk

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(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 ~~\$11,284~~ **\$14,552** provided their annual income falls within the following limits:

For a single owner of a single-family dwelling that is owner-occupied, there is an income limit of \$10,500. That limit is increased to a maximum of \$15,000 for two or more owners of an owner-occupied, single-family dwelling.

(c) For any veteran or unmarried widow/widower of a veteran who has been determined to be a prisoner of war, limit of exemption is ~~\$50,754~~ **\$65,473**

(d) Eligible persons shall apply with the tax assessor on or before March for exemptions to be applied to taxes for the following year and continuing thereafter as long as said persons remain eligible. Any exemption under Subsection (a)(5) and/or (c) above shall be granted to said person

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#### (b) Schedule of exemptions:

(1) Taxpayers having an annual household income, as that term is defined in the rules, of less than \$10,500 shall receive an exemption of ~~\$26,687~~ **\$34,427** of the assessed valuation.

(2) Taxpayers having an annual household income, as that term is defined in the rules, of at least \$10,500 but less than \$15,000 shall receive an exemption of ~~\$21,351~~ **\$27,543** of the assessed valuation.

(3) Taxpayers having an annual household income, as that term is defined in the rules, of at least \$15,000 but less than \$20,000 shall receive an exemption of ~~\$16,012~~ **\$20,656** of the assessed valuation.

(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 ~~\$10,675~~ **\$13,771** of the assessed valuation.

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(1) For veterans and unmarried widows of veterans, the limit of exemption: ~~\$25,377~~ **\$32,907**

(2) For gold star parents, the limit of exemption: ~~\$25,377~~ **\$32,907**

(3) For the blind, the limit of exemption: ~~\$50,754~~ **\$65,813**

(4) For the veteran who is also classified as totally disabled through service-connected disability, the limit of exemption: ~~\$50,754~~ **\$65,813**

(5) For persons who are 65 years of age or older and who own and occupy real property, the limit of exemption: ~~\$50,754~~ **\$65,813**

(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 ~~\$11,281~~ **\$14,628** provided their annual income falls within the following limits:

For a single owner of a single-family dwelling that is owner-occupied, there is an income limit of \$10,500. That limit is increased to a maximum of \$15,000 for two or more owners of an owner-occupied, single-family dwelling.

(c) For any veteran or unmarried widow/widower of a veteran who has been determined to be a prisoner of war, limit of exemption is ~~\$50,754~~ **\$65,813**

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

### § 36-5 Tax exemption for the totally disabled.

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

(b) Schedule of exemptions:

(1) Taxpayers having an annual household income, as that term is defined in the rules, of less than \$10,500 shall receive an exemption of ~~\$26,687~~ **\$34,606** of the assessed valuation.

(2) Taxpayers having an annual household income, as that term is defined in the rules, of at least \$10,500 but less than \$15,000 shall receive an exemption of ~~\$21,351~~ **\$27,686** of the assessed valuation.

(3) Taxpayers having an annual household income, as that term is defined in the rules, of at least \$15,000 but less than \$20,000 shall receive an exemption of ~~\$16,012~~ **\$20,763** of the assessed valuation.

(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 ~~\$10,675~~ **\$13,843** of the assessed valuation.

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

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