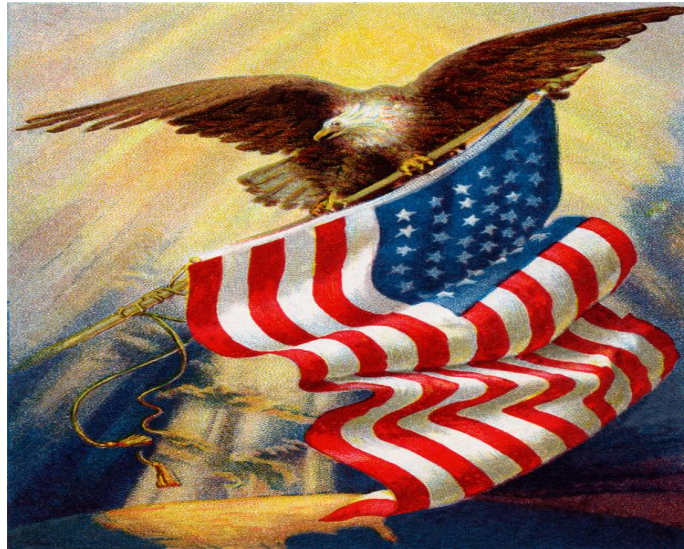


# **VETERANS' AND ELDERLY TAX EXEMPTION PROGRAMS IN RHODE ISLAND CITIES AND TOWNS 2011**



**Department of Revenue  
Division of Municipal Finance  
One Capitol Hill – 4<sup>TH</sup> Floor  
Providence, Rhode Island 02908**

**VETERANS' AND ELDERLY TAX EXEMPTION PROGRAMS IN  
RHODE ISLAND CITIES AND TOWNS  
2011  
(Assessment Date: 12/31/10)**

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# **INTRODUCTION**

This report is the result of a survey of Rhode Island's 39 Cities and Towns relating to Elderly and Veterans' Tax Exemptions. Since personal exemptions may or may not change at any time, the user of this publication should contact a local tax assessor for the most current information available. This survey was conducted by the Division of Municipal Finance, with the cooperation of local tax assessors. We are grateful for the cooperation the tax assessors have provided.

## **Section I - Veterans' Exemptions**

The veterans' exemptions are embodied by Title 44, Chapter 3, Sections 4, 5 and 24 of the General Laws of Rhode Island. To be eligible, a veteran must have served or been discharged under conditions other than dishonorable and served during wartime periods as specified by law. The eligible wartime periods are:

World War I

World War II, December 7, 1941 - December 31, 1946

Berlin: May 9, 1945 to October 2, 1990. Cold War/Show of Strength

Korean Conflict, June 27, 1950 - January 31, 1955

Quemay and Matsu: August 23, 1956 to June 1, 1963. Show of Force and Escort

Vietnam: July 1, 1958 to July 3, 1965. Advisory/US Troops Ordered to Undertake Offensive Position

Vietnam Conflict, February 28, 1961 – May 7, 1975

Vietnam Conflict & RVNMC: July 3, 1965 to March 8, 1973. U.S. Troops Ordered to Offensive Position

Korea: October 1, 1966 to June 30, 1974. Treaty Commitment

El Salvador: January 1, 1981 to February 1, 1992. Advisory/Training

Persons who actually served in the Grenada or Lebanon Conflicts of 1983 - 1984.

Persian Gulf: August 2, 1990 to November 30, 1995. Operation Desert Shield & Desert Storm

Persian Gulf Conflict, the Haitian Conflict, the Somalian Conflict and the Bosnian Conflict at anytime during the period beginning August 2, 1990 and ending May 1, 1994, or in any conflict or undeclared war for which a campaign ribbon or expeditionary medal was earned, and who was honorably discharged from the service, or who, if not discharged, served honorably, or of the unmarried widow or widower of that person.

Southwest Asia: December 1995 ongoing. Maritime Intercept Operation, Operation Southern Watch, Operation Vigilant Sentinel, Operation Northern Watch, Operation Desert Thunder, Operation Desert Fox, Exercise Intrinsic Action, Exercise Iris Gold, Operation Desert Spring

Former Republic of Yugoslavia: December 20, 1995 – ongoing. Operation Joint Endeavor, Joint Guard and Force

Haiti: April 1, 1995 to January 31, 2000. Operation: UNMHI, U.S. for Haiti, USSPTG-Haiti  
Kosova, March 24, 1999 to Present  
Operation Noble Eagle, September 12, 2001 to Present  
Operation Enduring Freedom, September 12, 2001 to Present  
Operation Iraqi Freedom, September 12, 2001 to Present

Please note there are other military engagements that encompass a smaller period of eligible time for which veteran's exemptions are available. It is highly recommended that you contact the local tax assessor for eligibility.

Exemptions shall be applied to the property in the municipality where the person resides, and if there is not sufficient property to exhaust the exemption, the person may claim the balance in any other city or town where the person may own property. An exemption shall not be allowed to persons who are not legal residents of the State of Rhode Island. To qualify for an exemption, appropriate documentation will be required by the municipality at time of application. The seven exemption categories include:

Veterans' regular exemption

Unmarried widow/widower of qualified veteran

Veterans' exemption for totally disabled through service connected disability

Veterans' exemption partially disabled through service connected disability

Gold Star parents' exemption

Prisoner of war exemption

Specially adapted housing exemption

## **Section II - Elderly Exemptions**

The elderly exemptions are embodied by Title 44, Chapter 3, Sections 13, 13.1, 13.2, 16, 32 and 39. This elderly exemption section describes the type of program, the amount of exemption or tax credit, income requirements and other eligibility requirements required by the various cities and towns. It is highly recommended that you contact the local tax assessor for eligibility.

Included in this section is an explanation of the Property Tax Relief Program administered by the State Division of Taxation and a copy of form RI-1040H Property Tax Relief Claim.

## **Section III - Miscellaneous Exemptions**

A number of other exemptions are available to eligible citizens and businesses in the various cities and towns of Rhode Island. Section III lists the most commonly used exemptions, but this report is not inclusive of all exemptions. This survey should be used as a guide and more detailed information can be obtained by contacting the individual city or town assessor.

The notes page cites the sections of the Rhode Island General Law for the exemptions listed under miscellaneous exemptions.

**SECTION I  
VETERANS'  
EXEMPTIONS**

## VETERANS' EXEMPTION PROGRAMS

<u>Community</u>	<u>Regular Exemption/ Tax Credit</u>	<u>Unmarried Widow/ Widower</u>	<u>Totally Disabled Service Connected</u>	<u>Partially Disabled Service Connected</u>	<u>Gold Star Parents</u>	<u>Prisoner of War</u>	<u>Specially Adapted Housing</u>	<u>Application Deadline</u>
Barrington	$\frac{\$13,900^1}{\$ 3,000^2}$	$\frac{\$13,900^1}{\$ 3,000^2}$	$\frac{\$13,900^1}{\$ 3,000^2}$	None	$\frac{\$13,900^1}{\$ 3,000^2}$	None	100%	March 15
Bristol	<b>\$250.00</b>	<b>\$250.00</b>	<b>\$323.50</b>	<b>\$66.00</b>	<b>\$227.00</b>	<b>\$340.00</b>	<b>Variable</b>	March 15
Burrillville	<b>\$225.00<sup>5</sup></b>	<b>\$225.00<sup>5</sup></b>	<b>\$300.00<sup>5</sup></b>	None	<b>\$225.00</b>	<b>\$900.00</b>	<b>Variable</b>	December 31
Central Falls	\$3,669	\$3,669	\$3,669	None	\$3,669	\$11,009	Variable	March 15
Charlestown	<b>\$150.00</b>	<b>\$150.00<sup>6</sup></b>	<b>\$500.00<sup>6</sup></b>	None	\$5,100	<b>\$500.00<sup>6</sup></b>	<b>\$500.00</b>	January 31
Coventry	\$8,000	\$8,000	\$ 1,000	None	\$3,000	\$15,000	\$10,000	December 31
Cranston	\$8,834	\$8,834	\$17,668	None	\$13,442	\$44,158	\$88,320	March 15
Cumberland <sup>9</sup>	\$20,378	\$20,378	\$40,756	None	\$20,378	\$20,378	None	March 15
East Greenwich	$\frac{\$5,533^1}{\$4,850^2}$	$\frac{\$5,533^1}{\$4,850^2}$	$\frac{\$14,832^1}{\$13,000^2}$	None	$\frac{\$6,411^1}{\$6,500^2}$	$\frac{\$37,305^1}{\$32,500^2}$	$\frac{100\%^1}{\$13,000^2}$	March 15
East Providence	\$8,000	\$8,000	\$16,000	None	\$12,100	None	\$16,000	March 15
Exeter	\$5,000	\$5,000	None	None	\$3,000	None	None	March 15

Throughout this report bold print represents an exact dollar tax credit rather than an exemption from the assessed value.

<u>Community</u>	<u>Regular Exemption/ Tax Credit</u>	<u>Unmarried Widow/ Widower</u>	<u>Totally Disabled Service Connected</u>	<u>Partially Disabled Service Connected</u>	<u>Gold Star Parents</u>	<u>Prisoner of War</u>	<u>Specially Adapted Housing</u>	<u>Application Deadline</u>
Foster	\$1,000	\$1,000	\$2,000	None	\$3,000	None	\$10,000	January 31
Glocester	<b>\$267.10</b>	<b>\$267.10</b>	<b>\$641.04</b>	None	<b>\$64.98</b>	<b>\$324.90</b>	<b>\$10,000</b>	March 15
Hopkinton	\$6,700	\$6,700	\$13,500	None	\$21,500	None	\$30,000	March 15
Jamestown~	\$5,000	\$5,000	\$2,000	None	\$5,000	None	\$10,000	February 15
Johnston	<u>\$4,970</u> <sup>1</sup> <u>\$3,000</u> <sup>2</sup>	<u>\$4,970</u> <sup>1</sup> <u>\$3,000</u> <sup>2</sup>	\$9,980	None	\$7,450	\$24,850	\$16,580	March 15
Lincoln	\$10,000	\$10,000	\$15,000	None	\$5,000	\$11,000	\$11,000	April 15
Little Compton <sup>7</sup>	<u>\$18,000</u> <sup>1</sup> \$ 1,000 <sup>2</sup>	<u>\$18,000</u> <sup>1</sup> \$ 1,000 <sup>2</sup>	Based on Income	None	None	\$30,000	\$10,000	February 15
Middletown	\$27,060	\$27,060	\$54,120	None	\$40,600	\$32,850	100%**	March 15
Narragansett	<b>\$55.00</b>	<b>\$55.00</b>	<b>\$110.00</b>	None	<b>\$165.00</b>	<b>\$400.00</b>	<b>100%</b>	March 15
New Shoreham	\$183,356	\$183,356	\$183,356	None	None	None	\$10,000	December 31
Newport	\$21,400	\$21,400	\$18,000	None	\$3,000	\$52,000	\$10,000 or 10%	March 15
N. Kingstown	<u>\$11,700</u> <sup>1</sup> <u>\$10,000</u> <sup>2</sup>	<u>\$11,700</u> <sup>1</sup> <u>\$10,000</u> <sup>2</sup>	<u>\$13,630</u> <sup>1</sup> <u>\$11,000</u> <sup>2</sup>	None None	<u>\$10,250</u> <sup>1</sup> <u>\$ 8,750</u> <sup>2</sup>	<u>\$51,160</u> <sup>1</sup> <u>\$26,993</u> <sup>2</sup>	\$21,040	March 15

\*\*See Local Tax Assessor

~ Volunteer – Fire/Rescue Exemption \$700

<u>Community</u>	<u>Regular Exemption/ Tax Credit</u>	<u>Unmarried Widow/ Widower</u>	<u>Totally Disabled Service Connected</u>	<u>Partially Disabled Service Connected</u>	<u>Gold Star Parents</u>	<u>Prisoner of War</u>	<u>Specially Adapted Housing</u>	<u>Application Deadline</u>
N. Providence	\$5,000	\$5,000	\$10,000	None	\$5,000	\$5,000	\$15,000	December 31
N. Smithfield	<b>\$45.50</b>	<b>\$45.50</b>	<b>\$91.00</b>	None	<b>\$136.50</b>	\$15,000	\$10,000	December 31
Pawtucket	<u>\$9,500</u> <sup>1</sup> \$2,000 <sup>2</sup>	<u>\$9,500</u> <sup>1</sup> \$2,000 <sup>2</sup>	<u>\$19,100</u> <sup>1</sup> \$ 4,000 <sup>2</sup>	None	<u>\$14,300</u> <sup>1</sup> \$ 3,000 <sup>2</sup>	<u>\$19,100</u> <sup>1</sup> \$ 4,000 <sup>2</sup>	<u>\$19,100</u> <sup>1</sup> See Assessor	March 15
Portsmouth	<u>\$15,800</u> <sup>1</sup> \$ 1,400 <sup>2</sup>	<u>\$15,800</u> <sup>1</sup> \$ 1,400 <sup>2</sup>	<u>\$21,000</u> <sup>1</sup> \$ 2,800 <sup>2</sup>	None	\$7,850	\$77,800	\$20,000	January 31
Providence	<u>\$6,000</u> <sup>1</sup> \$1,000 <sup>2</sup>	<u>\$6,000</u> <sup>1</sup> \$1,000 <sup>2</sup>	<u>\$12,000</u> <sup>1</sup> \$ 1,000 <sup>2</sup>	None	<u>\$18,000</u> <sup>1</sup> \$ 3,000 <sup>2</sup>	\$30,000	100% to \$45,000	March 15
Richmond	\$6,825	\$6,825	\$10,000	None	\$1,500	\$15,000	\$10,000	April 15
Scituate	<b>\$46.10</b>	<b>\$46.10</b>	<b>\$92.20</b>	None	\$3,000	\$15,000	\$10,000	March 15
Smithfield	\$4,000	\$4,000	\$8,000	None	\$6,000	\$13,000	\$20,000	March 15
S. Kingstown	<b>\$126.00</b>	<b>\$126.00</b>	<b>\$252.00</b>	None	<b>\$378.00</b>	<b>\$409.65</b>	<b>\$710.00</b>	June 7
Tiverton	\$12,360	\$12,360	\$24,730	None	\$7,420	\$37,100	\$24,730	March 15
Warren	<u>\$ 10,500</u> <sup>1</sup> \$ 5,500 <sup>2</sup>	<u>\$ 10,500</u> <sup>1</sup> \$ 5,500 <sup>2</sup>	\$21,136	None	\$10,096	None	\$10,000	December 31
Warwick	\$2,000	\$2,000	\$10,000	None	\$6,000	\$15,000	\$20,000 <sup>8</sup>	March 15

<u>Community</u>	<u>Regular Exemption/ Tax Credit</u>	<u>Unmarried Widow/ Widower</u>	<u>Totally Disabled Service Connected</u>	<u>Partially Disabled Service Connected</u>	<u>Gold Star Parents</u>	<u>Prisoner of War</u>	<u>Specially Adapted Housing</u>	<u>Application Deadline</u>
W. Greenwich	<b>\$50.00</b>	<b>\$50.00</b>	<b>\$150.00</b>	Pro-Rated	<b>\$75.00</b>	<b>\$100.00</b>	\$10,000	March 15
W. Warwick	<b>\$ 170.00</b> <sup>1</sup> \$1,000.00 <sup>2</sup>	<b>\$ 170.00</b> <sup>1</sup> \$ 1,000.00 <sup>2</sup>	<b>\$ 200.00</b> <sup>1</sup> \$ 3,000.00 <sup>2</sup>	None	<b>\$225.00</b>	<b>\$190.00</b>	<b>\$190.00</b>	March 15
Westerly	\$36,900 <sup>5</sup>	\$36,900 <sup>5</sup>	\$42,400 <sup>5</sup>	None	\$42,400 <sup>5</sup>	\$62,000 <sup>5</sup>	\$42,400 <sup>5</sup>	April 15
Woonsocket	<b>\$79.38</b> <sup>5</sup>	<b>\$79.38</b> <sup>5</sup>	<b>\$396.90</b> <sup>5/6</sup>	None	<b>\$238.14</b> <sup>5</sup>	None	<b>\$793.80</b>	January 31

1 - Exemption for real estate

2 - Exemption for motor vehicle

3 - Only on real estate, not on motor vehicle

4 - Or 10% of assessed valuation, whichever is greater

5 - Can be applied to Motor Vehicle if no real estate

6 - In addition to veteran's exemption

7 - In addition to the previously provided exemption, any veteran who is discharged from the military or naval service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military or naval service, who is determined, under applicable federal law by the veterans administration of the United States to be totally and permanently disabled through a service connected disability, who owns a specially-adapted homestead, which has been acquired or modified with the assistance of a special adaptive housing grant from the Veteran's Administration and that meets Veteran's Administration and Americans with disability act guidelines from adaptive housing or which has been acquired or modified, using proceeds from the sale of any previous homestead, which was acquired with the assistance of a special adaptive housing grant from the veteran's administration, the person or the person's surviving spouse is exempt from all taxation on the homestead.

8 - Paraplegic Veteran

9 - Maximum aggregate exemption of \$49,815

# **SECTION II**

# **ELDERLY EXEMPTIONS**

## TAX RELIEF PROGRAMS FOR THE ELDERLY IN RHODE ISLAND CITIES AND TOWNS

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
BARRINGTON	Flat Exemption	\$18,400	None	65+	Yes	No
	Circuit Breaker <u>1</u> /	<b>Tax credit \$1,500</b>	\$16,000 or less	65+	Yes	No
		<b>Tax credit \$1,175</b>	\$16,001-\$20,000	65+	Yes	No
		<b>Tax credit \$850</b>	\$20,001-\$24,000	65+	Yes	No
		<b>Tax credit \$525</b>	\$24,001-\$28,000	65+	Yes	No
BRISTOL	Flat Exemption	<b>Tax credit \$250</b>	None	65-69	Yes	No
		<b>Tax credit \$300</b>	None	70-74	Yes	No
		<b>Tax credit \$350</b>	None	75+	Yes	No
BURRILLVILLE	Tax Credit	<b>\$1,200</b>	\$12,500-or less	62+	Yes 5 yrs.	Yes 5 yrs.
		<b>\$1,150</b>	\$12,501-\$14,999	62+	Yes 5 yrs.	Yes 5 yrs.
		<b>\$900</b>	\$15,000-\$17,499	62+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
BURRILLVILLE (Continued)		<b>\$800</b>	\$17,500- \$19,999	62+	Yes 5 yrs.	Yes 5 yrs.
		<b>\$700</b>	\$20,000- \$22,499	62+	Yes 5 yrs.	Yes 5 yrs.
		<b>\$600</b>	\$22,500- \$24,999	62+	Yes 5 yrs.	Yes 5 yrs.
		<b>\$500</b>	\$25,000- \$27,499	62+	Yes 5 yrs.	Yes 5 yrs.
		<b>\$400</b>	\$27,500- \$29,999	62+	Yes 5 yrs.	Yes 5 yrs.
		<b>\$325</b>	\$30,000 and higher			
CENTRAL FALLS	Flat Exemption	\$3,669	None	65+	Yes	No
CHARLESTOWN	Low income tax credit	<b>\$750-\$1,150</b>	Less than \$30,000	65+	Yes 1 yr.	Yes 1 yr.
COVENTRY	Flat Exemption + Tax Freeze	\$8,000	None	65+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
COVENTRY (Continued)	Income Based Tax Exemption	Tax = 4% of income	\$9,999 or less	65+	Yes 5 yrs.	Yes 5 yrs.
		Tax = 8% of income over \$9,999 + \$400	\$10,164 \$11,436	65+	Yes 5yrs.	Yes 5 yrs.
		Tax = 12% of Income over \$10,927 + \$486	\$11,436 \$15,883	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 60% of Assessed value	\$15,883 \$22,237	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 50% of Assessed value	\$22,237 \$28,589	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 40% of Assessed value	\$28,589 \$34,943	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 30% of Assessed value	\$34,943 \$41,296	65+	Yes 5 yrs.	Yes 5 yrs.
		Ex = 20% of Assessed value	\$41,296 \$47,649	65+	Yes 5 yrs.	Yes 5 yrs.
<hr/>						
CRANSTON	Flat Exemption	\$26,494	None	65+	Yes	No
	Motor Vehicles	\$3,000	None	65+	Yes	No
	Tangible Personal Property	\$17,663	None	65+		

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
CRANSTON (Continued)	Tax <u>3</u> / Freeze		\$20,000 or Less = one person	65+ or totally disabled	Yes	No
			\$23,000 or Less = couple	65+	Yes	No
<hr/>						
CUMBERLAND	Flat Exemption	\$40,756	None	65+	Yes	1 yr.
	Based on Need <u>3</u> / 	\$9,059	\$10,500 or Less = one person	65+	Yes	1 yr.
			\$15,000 or Less = 2 or more owners	65+	Yes	1 yr.
	Tax Deferral		Contact Assessor	65+		
Maximum aggregate exemption of \$49,815						
<hr/>						
EAST GREENWICH	Flat Exemption	\$29,379	None	65-69	Yes 5 yrs.	Yes 5 yrs.
	(Real Estate):	\$44,069	None	70-74	Yes 5 yrs.	Yes 5 yrs.
		\$58,792	None	75-79	Yes 5 yrs.	Yes 5 yrs.
		\$88,138	None	80+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
EAST GREENWICH (Continued)						
	(Motor vehicles):	\$5,500	None	65-69	Yes 5 yrs.	Yes 5 yrs.
		\$11,000	None	70-74	Yes 5 yrs.	Yes 5 yrs.
		\$16,000	None	75-79	Yes 5 yrs.	Yes 5 yrs.
		\$27,000	None	80+	Yes 5 yrs.	Yes 5 yrs.
	Income credit (on valuation) not to exceed \$338,000	70%	180% of Federal Poverty Guidelines	65+	Yes	Yes
		50%	180%-200% of Federal Poverty Guidelines			
	Based on Federal Poverty Guidelines	30%	200%-250% of Federal Poverty Guidelines			
EAST PROVIDENCE	Flat Exemption 3 Units or Less	\$27,100	None	65+	Yes	Owner as of 12/31 of current year
EXETER	Flat Exemption	\$5,000	None	65+	Yes	Owner as of 12/31 of current year

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
EXETER (Continued)	Elderly Sliding Scale	Contact assessor for exact exemption based on your income	Income Limit	65+	Yes	Owner as of 12/31 of current year
<hr/>						
FOSTER	Flat Exemption	\$ 1,000	None	65+	Yes 1 yr.	Yes 1 yr.
	Tax Freeze		None	65+ or 100% Disabled	Yes 1 yr.	Yes 1 yr.
<hr/>						
GLOCESTER	Flat Exemption	<b>\$2,070</b>	None	65+	Yes 5 yrs.	Yes 5 yrs.
	Based on Need/Age	<b>\$2,256 to \$2,470</b>	\$25,370 or less exclude SS	65-69	Yes 5 yrs	Yes 5 yrs.
		<b>\$2,550 to \$2,870</b>	\$25,370 or less	70-74	Yes 5 yrs.	Yes 5 yrs.
		<b>\$2,977 to \$3,405</b>	\$25,370 or less	75-79	Yes 5 yrs.	Yes 5 yrs.
		<b>\$3,538 to \$4,179</b>	\$25,370 or less	80-84	Yes 5 yrs.	Yes 5 yrs.
		<b>\$4,340 to \$5,088</b>	\$25,370 or less	85-89	Yes 5 yrs.	Yes 5 yrs.
		<b>\$5,275 to \$6,570</b>	\$25,370 or less	90+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
HOPKINTON	Based on Need	60% of assessed value	Less than 110% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		50% of assessed value	Less than 140% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		40% of assessed value	Less than 170% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		30% of assessed value	Less than 200% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		20% of assessed value	Less than 225% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		10% of assessed value	Less than 250% of Poverty Guidelines	65+	Yes 5 yrs.	Yes 5 yrs.
		10% of assessed value	No income requirement	85+	Yes 5 yrs.	Yes 5 yrs.
JAMESTOWN*	Based on Need	Elderly 60% of assessed value	**120%-140% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
		50% of assessed value	**140%-160% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
JAMESTOWN* (Continued)		40% of assessed value	**160%-180% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
		30% of assessed value	**180%-200% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
		20% of assessed value	**200%-220% of Federal Poverty Guideline	65+	Yes 5 yrs.	Yes 5 yrs.
	Totally disabled According to Social Security	\$10,000 - \$25,000	Less than \$25,000	Under age 65	Yes 2 yrs.	Yes 2 yrs.

\*ASSESSMENT CAP OF \$323,203 (Changes at time of revaluation)

\*\*TO BE ADJUSTED ANNUALLY

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JOHNSTON	Flat Exemption	\$40,000	None	65+	Yes	No
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LINCOLN	Tax Credit	<b>\$600</b>	\$25,000 and above	65+	Yes - 5yrs	Yes - 5yrs
	Based on Need and age	<b>\$700</b>	\$20,000 to \$24,999	65-70	Yes - 5yrs	Yes - 5yrs
		<b>\$800</b>	\$20,000 to \$24,999	71-75	Yes - 5yrs	Yes - 5yrs
		<b>\$900</b>	\$20,000 to \$24,999	76-80	Yes - 5yrs	Yes - 5yrs
		<b>\$1,000</b>	\$20,000 to \$24,999	81+	Yes - 5yrs	Yes - 5yrs
		<b>\$800</b>	\$17,500 to \$19,999	65-70	Yes - 5yrs	Yes - 5yrs
		<b>\$900</b>	\$17,500 to \$19,999	71-75	Yes - 5yrs	Yes - 5yrs
		<b>\$1,000</b>	\$17,500 to \$19,999	76-80	Yes - 5yrs	Yes - 5yrs
		<b>\$1,100</b>	\$17,500 to \$19,999	81+	Yes - 5yrs	Yes - 5yrs
		<b>\$900</b>	\$15,000 to \$17,499	65-70	Yes - 5yrs	Yes - 5yrs
		<b>\$1,000</b>	\$15,000 to \$17,499	71-75	Yes - 5yrs	Yes - 5yrs
		<b>\$1,100</b>	\$15,000 to \$17,499	76-80	Yes - 5yrs	Yes - 5yrs
		<b>\$1,200</b>	\$15,000 to \$17,499	81+	Yes - 5yrs	Yes - 5yrs

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
LINCOLN (Continued)		\$1,000	\$14,999 and below	65-70	Yes - 5yrs	Yes - 5yrs
		\$1,100	\$14,999 and below	71-75	Yes - 5yrs	Yes - 5yrs
		\$1,200	\$14,999 and below	76-80	Yes - 5yrs	Yes - 5yrs
		\$1,300	\$14,999 and below	81+	Yes - 5yrs	Yes - 5yrs
<hr/>						
LITTLE COMPTON	Based on Need <u>14/</u>	5% of Assessed Value	\$29,001 \$30,000	65+	Yes 5 yrs.	Yes 5 yrs.
		10% of Assessed Value	\$27,001 \$29,000	65+	Yes 5 yrs.	Yes 5 yrs.
		20% of Assessed Value	\$25,001 \$27,000	65+	Yes 5 yrs.	Yes 5 yrs.
		30% of Assessed Value	\$23,001 \$25,000	65+	Yes 5 yrs.	Yes 5 yrs.
		40% of Assessed Value	\$21,001 \$23,000	65+	Yes 5 yrs.	Yes 5 yrs.
		50% of Assessed Value	\$18,001 \$21,000	65+	Yes 5 yrs.	Yes 5 yrs.
		60% of Assessed Value	\$15,001 \$18,000	65+	Yes 5 yrs.	Yes 5 yrs.
		70% of Assessed Value	\$12,001 \$15,000	65+	Yes 5 yrs.	Yes 5 yrs.
		80% of Assessed Value	\$9,000 up to \$12,000	65+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
MIDDLETOWN	Flat Exemption	\$34,770	None	65+	Yes 5 yrs.	Yes 5 yrs.
	Based on Need	\$95,660	Under 20,310	65+	Yes 5 yrs.	Yes 5 yrs.
		\$80,200	\$20,311 \$21,457	65+	Yes 5 yrs.	Yes 5 yrs.
		\$86,850	\$21,458 \$22,606	65+	Yes 5 yrs.	Yes 5 yrs.
		\$82,520	\$22,607 \$23,750	65+	Yes 5 yrs.	Yes 5 yrs.
		\$78,200	\$23,751 \$24,901	65+	Yes 5 yrs.	Yes 5 yrs.
		\$73,870	\$24,902 \$26,050	65+	Yes 5 yrs.	Yes 5 yrs.
		\$69,540	\$26,051 \$27,197	65+	Yes 5 yrs.	Yes 5 yrs.
		\$65,210	\$27,198 \$28,346	65+	Yes 5 yrs.	Yes 5 yrs.
		\$60,890	\$28,347 \$29,494	65+	Yes 5 yrs.	Yes 5 yrs.
		\$56,560	\$29,495 \$30,642	65+	Yes 5 yrs.	Yes 5 yrs.
		\$52,080	\$30,643 \$31,790	65+	Yes 5 yrs.	Yes 5 yrs.
		\$47,750	\$31,791 \$32,939	65+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS	
				AGE	RESIDENCY & OCCUPANCY LENGTH OF OWNERSHIP
MIDDLETOWN (Continued)					
		\$43,430	\$32,940 \$34,086		Yes 5 yrs.
		\$39,100	\$34,087 \$35,235		Yes 5 yrs.
		\$34,770	Over \$35,235		Yes 5 yrs.
	Tax Freeze		\$4,000 Single		Yes 5 yrs.
			Less than \$8,000	2 or more	Yes 5 yrs.
-----					
NARRAGANSETT					
	Flat Exemption	\$125	None Credit	65+	Applicant must have been an owner-occupant for past 5 yrs. or owner for past 10 yrs. and presently an owner occupant
	Circuit Breaker Credit	\$1,700	0- \$13,000	65+	Same as flat exemption
		\$1,550	\$13,001- \$15,000	65+	Same as flat exemption
		\$1,450	\$15,001- \$17,500	65+	Same as flat exemption
		\$1,350	\$17,501- \$19,500	65+	Same as flat exemption

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS	
				AGE	RESIDENCY & LENGTH OF OCCUPANCY OWNERSHIP
NARRAGANSETT (Continued)					
		\$1,200	\$19,501-\$23,500	65+	Same as flat exemption
		\$1,100	\$23,501-\$26,000	65+	Same as flat exemption
		\$1,000	\$26,001-\$30,000	65+	Same as flat exemption
		\$900	\$30,001-\$32,000	65+	Same as flat exemption
		\$700	\$32,001-\$34,500	65+	Same as flat exemption
		\$500	\$34,501-\$37,000	65+	Same as flat exemption
	Tax Deferral	up to 75% of annual tax	None	65+	Owner-occupant for past 5 yrs. and presently an owner-occupant
		50% of annual tax	None	65+	Owner-occupant for past 5 yrs. and presently an owner-occupant
		25% of annual tax	None	65+	Owner occupant for past 5 yrs. and presently an owner-occupant

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
NEW SHOREHAM	Tax Abatement	60% of tax with Max of \$600	Under \$30,000 gross household income	65+	Yes 10 mos.	Yes 5 yrs.
<hr/>						
NEWPORT	Based on Need	\$4,000 or $\frac{6}{20}$ % of value	Under \$30,800 single household	65+	Yes 5 yrs.	Yes 5 yrs.
		\$4,000 or $\frac{6}{20}$ % of value	Under \$35,200 two or more household	65+	Yes 5 yrs.	Yes 5 yrs.
<hr/>						
NORTH KINGSTOWN	Flat Exemption	\$28,100	None	65+	Yes	15 yrs.
	Based on Need	\$133,000	Less than 180% of poverty income level	65+	Yes	None
		\$106,500	Less than 200% of poverty income level	65+	Yes	None
		\$80,000	Less than 220% of poverty income level	65+	Yes	None

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
N. KINGSTOWN (Continued)		\$146,300	Less than 180% of poverty income level	75+	Yes	None
		\$117,150	Less than 200% of poverty income level	75+	Yes	None
		\$88,000	Less than 220% of poverty income level	75+	Yes	None
NORTH PROVIDENCE	Flat Exemption	\$10,000	None	65+	Yes 1 yr.	Yes 1 yr.
	Based on Need	\$10,000	\$0-\$8,000-	65+	Yes 5 yrs.	Yes 5 yrs.
		\$7,000	\$8,001-\$10,000	65+	Yes 5 yrs.	Yes 5 yrs.
		\$5,000	\$10,001-\$15,000	65+	Yes 5 yrs.	Yes 5 yrs.
NORTH SMITHFIELD	Tax Credit	<b>\$500</b>	None	65+	Yes 3 yrs.	Yes 3 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
PAWTUCKET	Flat Exemption	\$35,400	None	65+	Yes	No
PORTSMOUTH	Flat Senior Exemption	\$15,800	None	65+	Yes 1 yr.	Yes 1 yr.
	Based on Need <u>3/</u>	85% of Assessed Value	\$0-\$8,629	65+	Yes 1 yr.	Yes 1 yr.
		75% of Assessed Value	\$8,630-\$10,755	65+	Yes 1 yr.	Yes 1 yr.
		65% of Assessed Value	\$10,756-\$12,881	65+	Yes 1 yr.	Yes 1 yr.
		55% of Assessed value	\$12,882-\$15,008	65+	Yes 1 yr.	Yes 1 yr.
		45% of Assessed Value	\$15,009-\$17,134	65+	Yes 1 yr.	Yes 1 yr.
		35% of Assessed Value	\$17,135-\$19,262	65+	Yes 1 yr.	Yes 1 yr.
		25% of Assessed Value	\$19,263-\$21,387	65+	Yes 1 yr.	Yes 1 yr.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
PORTSMOUTH (Continued)		15% of Assessed Value	\$21,388-\$23,516	65+	Yes 1 yr.	Yes 1 yr.
		10% of Assessed Value	\$23,517-\$25,643	65+	Yes 1 yr.	Yes 1 yr.
<hr/>						
PROVIDENCE	Flat exemption	\$20,000	None	65+	Yes 3 yrs.	Yes 3 yrs.
	Tax freeze	Limits tax increase to 5.5%	Less than \$25,000			
<hr/>						
RICHMOND	Based on need	\$141,660 or 60% <u>13/</u>	\$23,100 or less* \$28,350 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$129,855 or 55% <u>13/</u>	\$25,051 or less* \$30,064 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$118,050 or 50% <u>13/</u>	\$27,556 or less* \$32,566 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$106,245 or 45% <u>13/</u>	\$30,064 or less* \$35,071 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$94,440 or 40% <u>13/</u>	\$32,566 or less* \$37,577 or less**	65+	Yes 3 yrs.	Yes 3 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
RICHMOND (Continued)	Based on need	\$82,635 or 35% <u>13/</u>	\$35,071 or less* \$41,339 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$70,830 or 30% <u>13/</u>	\$38,831 or less* \$46,345 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$59,025 or 25% <u>13/</u>	\$41,339 or less* \$50,104 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
		\$47,220 or 20% <u>13/</u>	\$45,089 or less* \$55,112 or less**	65+	Yes 3 yrs.	Yes 3 yrs.
* single taxpayers **co-tenants, etc.						
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SCITUATE						
	Flat exemption	<b>\$1,000 for each owner over 65</b>	None	65+	Yes	Yes 10 yrs.
	Variable	<b>\$1,500</b> <b>\$2,000</b>	None	65-71	Yes	Yes
			None	72+	Yes	Yes 10 yrs.
	Tax freeze <u>3/</u>			65+	Yes	Yes 10 yrs.
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SMITHFIELD						
	Flat exemption 3 units or less	\$8,000	None	65+	Yes 10 yrs.	Yes 10 yrs.
	Tax freeze single-family only	\$0 - \$8,000 Based on year of freeze		65+	Yes 10 yrs. as of 7/21/05	Yes 10 yrs. as of 7/21/05

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
SOUTH KINGSTOWN	Based on Income	\$2,100	\$0 to \$13,000	65+	Yes 5 yrs.	Yes 5 yrs.
		\$2,000	\$13,001 to \$15,000			
		\$1,900	\$15,001 to \$17,500			
		\$1,800	\$17,501 to \$19,500			
	Tax credit	\$1,700	\$19,501 to \$23,500			
		\$1,600	\$23,501 to \$26,000			
		\$1,500	\$26,001 to \$30,000			
		\$1,300	\$30,001 to \$32,000			
		\$1,200	\$32,001 to \$33,000			
		\$ 950	\$33,001 to \$34,000			
\$ 700	\$34,001 to \$35,000					
\$ 450	\$35,001 to \$37,000					
<hr/>						
TIVERTON	Based on Need	\$61,820	\$0-\$15,000	65+	Yes	Yes 3 yrs.
		\$43,275	\$15,001-\$18,000	65+	Yes	Yes 3 yrs.
		\$30,910	\$18,001-\$22,000	65+	Yes	Yes 3 yrs.
<hr/>						
WARREN	Flat Exemption	\$31,638	None	65+	Yes 1 yr.	Yes 1 yr.
<hr/>						
WARWICK	Flat Exemption <u>10/</u>	\$6,000 MV \$10,000 RE	None	65+	Yes	No
	Circuit Breaker <u>3/</u>	\$1,000	\$0-\$15,194	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.
		\$900	\$15,195-\$17,092	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
WARWICK (Continued)		\$800	\$17,093- \$18,992	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.
		\$700	\$18,993- \$20,893	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.
		\$600	\$20,894- \$22,791	65+ or 100% disabled	Yes 5 yrs.	Yes 5 yrs.
	Tax Freeze 3/	Current Taxes Frozen	\$0-\$ 7,500/single \$0-\$15,000/couple	70+	Yes Single family	No

Declared disabled by Social Security or VA, unable to work. Head of household single-family, must be resident and occupy.

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WESTERLY

Based on Need	60% of tax bill	\$0- \$29,000	65+	Yes 5 yrs.	Yes 5 yrs.
	50% of tax bill	\$29,001- \$31,200	65+	Yes 5 yrs.	Yes 5 yrs.
	40% of tax bill	\$31,201- \$33,400	65+	Yes 5 yrs.	Yes 5 yrs.
	30% of tax bill	\$33,401- \$35,600	65+	Yes 5 yrs.	Yes 5 yrs.
	20% of tax bill	\$35,601- \$37,800	65+	Yes 5 yrs.	Yes 5 yrs.
	10% of tax bill	\$37,801- \$40,000	65+	Yes 5 yrs.	Yes 5 yrs.

COMMUNITY	TYPE OF PROGRAM	AMOUNT OF EXEMPTION OR TAX CREDIT	INCOME REQUIREMENTS	OTHER ELIGIBILITY REQUIREMENTS		
				AGE	RESIDENCY & OCCUPANCY	LENGTH OF OWNERSHIP
WEST GREENWICH	Tax Freeze		None	65+	Yes 7 yrs.	Yes 7 yrs.
WEST WARWICK	Tax Credit	\$170	None	65+	Yes	No
	Based on Need <u>3/</u>	\$375	\$0-\$15,000	65+	Yes 3 yrs.	Yes 3 yrs.
		\$280	\$15,001-\$20,000	65+	Yes 3 yrs.	Yes 3 yrs.
		\$235	\$20,001-\$25,000	65+	Yes 3 yrs.	Yes 3 yrs.
		\$190	\$25,001-\$30,000	65+	Yes 3 yrs.	Yes 3 yrs.
		\$100	\$30,001-\$35,000	65+	Yes 3 yrs.	Yes 3 yrs.
WOONSOCKET	Based on need	\$158.76	\$14,000 or less	65+	Yes 1 yr.	Yes 1 yr.

- 1/ If applicants opt for the circuit breaker, then flat exemption is not applicable.  
2/ Surviving spouse at age 60.  
3/ In addition to the flat exemption.  
4/ Proposed that tax savings to applicant does not exceed \$475, applicant must pay at least 20% of original tax bill.  
5/ Includes the flat exemption.  
6/ Whichever is greater.  
7/ Widow/widower at age 62.  
8/ Provided that the maximum tax on the property shall not exceed 5% of gross income.  
9/ Provided that tax savings to the applicant does not exceed \$850.  
10/ Can be applied to real or personal property.

- 11/ Provided that tax savings does not exceed \$2,700. An additional 10% reduction in tax savings if taxpayer is 75 years of age or older.
- 12/ Age 62 if applicant is collecting social security.
- 13/ Applicants aged 65 or older who own trailers on leased land are eligible for 50% of the eligible exemption.
- 14/ This percentage is applied only to the first \$400,000 of assessed value

# **PROPERTY TAX RELIEF INFORMATION**



**IF YOU HAVE ANY QUESTIONS, PLEASE CALL  
THE DIVISION OF TAXATION AT:  
(401) 222-1040**

**THE FOLLOWING SECTION WILL EXPLAIN THE PROPERTY  
TAX RELIEF PROGRAM ADMINISTERED BY THE STATE  
DIVISION OF TAXATION. IF YOU QUALIFY, YOU MAY BE  
ENTITLED TO A TAX CREDIT AGAINST YOUR RHODE  
ISLAND PERSONAL INCOME TAX. PLEASE READ THE  
EXPLANATION ON THE NEXT PAGE CAREFULLY.  
FOR YOUR CONVENIENCE A SAMPLE FORM IS SUPPLIED.**

# RI-1040H RHODE ISLAND PROPERTY TAX RELIEF CLAIM

# 2010

First Name	Initial	Last Name	Your Social Security Number
Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
Mailing Address			Daytime Telephone Number
City, Town or Post Office	State	Zip code	City or Town of Legal Residence
<small>If using a Post Office Box or if your Mailing Address is different from your Home Address, enter your Home Address here:</small>			

### PART 1 ANSWER THE FOLLOWING QUESTIONS TO DETERMINE IF YOU QUALIFY FOR PROPERTY TAX RELIEF

A. Were you a legal resident of Rhode Island for all of 2010 .....	A. YES <input type="checkbox"/> NO <input type="checkbox"/>
B. Did you live in a household or rent a dwelling that was subject to property tax .....	B. YES <input type="checkbox"/> NO <input type="checkbox"/>
C. Are you current for property taxes or rent due on the homestead for all prior years .....	C. YES <input type="checkbox"/> NO <input type="checkbox"/>
D. Are you current on 2010 property taxes or rent and will pay any unpaid installments .....	D. YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Was your household income \$30,000 or less (from part 2, line 8 below) .....	E. YES <input type="checkbox"/> NO <input type="checkbox"/>

**IF YOU ANSWER NO TO ANY OF THESE QUESTIONS, YOU ARE NOT ELIGIBLE FOR THIS CREDIT. STOP HERE. DO NOT COMPLETE THIS FORM.**

### PART 2 ENTER ALL INCOME RECEIVED BY YOU AND OTHER MEMBERS LIVING IN YOUR HOUSEHOLD

1. Adjusted Gross Income from Federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4 If no federal return is filed, complete page 2, part 6 and enter result on line 8 below .....	1.
2. Non-taxable interest and dividends .....	2.
3. Capital gains not included in line 1 .....	3.
4. Social Security (including Medicare premiums) and Railroad Retirement Benefits not included in line 1 .....	4.
5. Worker's compensation and tax exempt pensions .....	5.
6. Cash public assistance payments (welfare, etc.) .....	6.
7. Other non-taxable income - specify: .....	7.
8. <b>TOTAL 2010 HOUSEHOLD INCOME</b> - add lines 1 through 7 or enter amount from page 2, part 6, line 37 .....	8.

### PART 3 ADDITIONAL INFORMATION - ATTACH A COPY OF YOUR 2010 SOCIAL SECURITY AWARD LETTER OR FORM 1099 TO 1040H FORM

9A. Enter your date of birth .....	9A.	/	/	9B. Enter spouse's date of birth .....	9B.	/	/
9C. Were you or your spouse disabled and receiving Social Security Disability payments during 2010 .....	9C. YES <input type="checkbox"/> NO <input type="checkbox"/>						
9D. Indicate the number of persons in your household .....	9D.	9E. Enter the number of persons listed in 9D that are dependents under the age of 18 .....					9E.

### PART 4 TO BE COMPLETED BY HOMEOWNERS ONLY- ATTACH A COPY OF YOUR 2010 PROPERTY TAX BILL TO 1040H FORM

10. Enter the amount of property taxes you paid or will pay for 2010 .....	10.
11. Enter the amount from line 8 above .....	11.
12. Enter percentage from computation table on back page .....	12. %
13. Multiply amount on line 11 by percentage on line 12 .....	13.
14. Tentative credit - line 10 minus line 13 (if line 13 is greater than line 10, then enter zero) .....	14.
15. <b>PROPERTY TAX RELIEF</b> (line 14 or \$300.00 whichever is <b>LESS</b> ) enter here and on RI-1040S, line 10C or RI-1040, line 18C.	15.

### PART 5 TO BE COMPLETED BY RENTERS ONLY - ATTACH A COPY OF YOUR 2010 LEASE OR RENT RECEIPT(S) TO 1040H FORM

<b>REQUIRED INFORMATION</b>	Name	Address	Telephone Number
Enter your <b>LANDLORD'S</b> name, address and telephone number:			
16. Enter amount of rent you paid in 2010 .....	16.		
17. Multiply the amount on line 16 by 20% .....	17.		
18. Enter the amount from line 8 above .....	18.		
19. Enter percentage from computation table on back page .....	19.	%	
20. Multiply amount on line 18 by percentage on line 19 .....	20.		
21. Tentative credit - line 17 minus line 20 (if line 20 is greater than line 17, then enter zero) .....	21.		
22. <b>PROPERTY TAX RELIEF</b> (line 21 or \$300.00 whichever is <b>LESS</b> ) enter here and on RI-1040S, line 10C or RI-1040, line 18C.	22.		

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.  
I also certify that the property taxes accrued and used for the purpose of the property tax relief credit have been or will be paid by me and there are no delinquent property taxes on my homestead.

Your Signature		Spouse's Signature		Date	Date
Paid preparer's signature and address		SSN, PTIN or EIN		Telephone number	
				( )	

**PART 6 WORKSHEET FOR COMPUTING TOTAL HOUSEHOLD INCOME**

IF YOU DO NOT FILE A FEDERAL TAX RETURN, USE THE FOLLOWING WORKSHEET TO COMPUTE YOUR TOTAL HOUSEHOLD INCOME.

23. Social Security (including Medicare premiums) and Railroad Retirement benefits.....	23.	
24. Unemployment benefits, worker's compensation.....	24.	
25. Wages, salaries, tips, etc.....	25.	
26. Dividends and interest (taxable and nontaxable).....	26.	
27. Business and Farm income (net of expenses).....	27.	
28. Pension and annuity income (taxable and nontaxable).....	28.	
29. Rental income (net of expenses).....	29.	
30. Partnership, estate and trust income.....	30.	
31. Total gain on sale or exchange of property.....	31.	
32. Loss on sale or exchange of property (capital losses are limited to \$3,000.00).....	32.	
33. Cash public assistance (welfare, etc.).....	33.	
34. Alimony and support money.....	34.	
35. Nontaxable military compensation and cash benefits.....	35.	
36. Other taxable income, please specify: _____	36.	
37. <b>TOTAL 2010 HOUSEHOLD INCOME</b> - add lines 23 through 36, enter here and on form RI-1040H, page 1, line 8.....	37.	

**COMPUTATION TABLE INSTRUCTIONS**

Step 1 Read down the column titled household income until you find the income range that includes the amount shown on line 8.	Household income	Percentage of income allowable as credit	
		1 person	2 or more
Step 2 Read across from the income range line determined in step 1 to find the percent of income allowed as a credit. Enter this percentage on line 12 or line 19, whichever applies.	Less than 6,001	3%	3%
	6,001 - 9,000	4%	4%
	9,001 - 12,000	5%	5%
	12,001 - 15,000	6%	5%
	15,001 - 30,000	6%	6%

**GENERAL INSTRUCTIONS**

If you are filing a Rhode Island income tax return and claiming a property tax relief credit, attach RI-1040H to your Rhode Island income tax return. Your property tax relief credit will decrease any income tax due or increase any income tax refund. If you are not required to file a Rhode Island income tax return, Form RI-1040H may be filed without attaching it to a Rhode Island income tax return.

**WHO MAY QUALIFY**

To qualify for the property tax relief credit you must meet all of the following conditions:

- a) You must have been a legal resident of Rhode Island for the entire calendar year 2010.
- b) Your household income must have been \$30,000.00 or less.
- c) You must have lived in a household or rented a dwelling that was subject to property taxes.
- d) You must be current on property tax due on your homestead for all prior years and on any current installments.

**WHO MAY CLAIM CREDIT**

If you meet all of the qualifications outlined above, you should complete Form RI-1040H to determine if you are entitled to a credit.

Only one person of a household may claim the credit.

The right to file a claim does not survive a person's death; therefore a claim filed on behalf of a deceased person cannot be allowed. If the claimant dies after having filed a timely claim, the amount thereof will be disbursed to another member of the household as determined by the Tax Administrator.

**WHEN AND WHERE TO FILE**

Your property tax relief claim should be filed as soon as possible after **December 31, 2010**. However, no claim for the year will be allowed unless such claim is filed by **April 15, 2011**. However, an extension for filing may be allowed at the Tax Administrator's discretion for sickness, absence or other disability. Mail your property tax relief claim to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5806.

**IMPORTANT DEFINITIONS**

What is meant by "*homestead*" - The term "homestead" means your Rhode Island dwelling, whether owned or rented, and so much of the land around it as is reasonably necessary for the use of the dwelling as a home, but not exceeding one acre. It may consist of a part of a multi-dwelling, a multi-purpose building or another shelter in which people live. It may be an apartment, a houseboat, a mobile home or a farm.

What is meant by a "*household*" - The term "household" means one or more persons occupying a dwelling unit and living as a single nonprofit house-keeping unit. Household does not mean bona fide lessees, tenants or roomers and borders on contract.

What is meant by a "*dependent*" - The term "dependent" means any person living in the household who is under the age of 18 who can be claimed by someone else on their tax return.

What is meant by "*household income*" - The term "household income" means all income received both taxable and nontaxable by all persons of a household in a calendar year while members of the household.

What is meant by "*rent paid for occupancy only*" - The term "rent paid for occupancy only" means the gross rent paid only for the right of occupying your homestead. If you rented furnished quarters, or if utilities were furnished, such as heat, electricity, etc., then you must reduce the amount of gross rent by the reasonable rental value (not cost) of the furniture and the reasonable value of such utilities as were furnished.

**LIMITATIONS ON CREDIT**

Under the provisions of Section 44-33-16, a claim for relief shall exclude all taxes or rent paid with public assistance funds. The maximum amount of credit allowable under Chapter 44-33, Property Tax Relief Act, for calendar year 2010 is \$300.00. In event that more than one person owns the residence, the taxes will be divided by the owner's share.

**RENTED LAND**

If you live on land that is rented and your home or trailer is subject to property tax. Multiply the amount of rent you paid in 2010 by 20% and add the amount to the property tax paid. Then enter the total on RI-1040H, line 10.

Example:

Rent (3,600 X 20%).....	720.00
Property Tax.....	+ 2,000.00
Amount to be entered on line 10...	2,720.00

**SECTION III  
MISCELLANEOUS  
EXEMPTIONS**

## HOMESTEAD EXEMPTIONS CURRENTLY AVAILABLE

	<b>EXEMPTION AMOUNT</b>	<b>DWELLING SIZE</b>	<b>REQUIREMENTS</b>	<b>GENERAL LAW</b>
CENTRAL FALLS	\$29,358	1-5 units*	Domiciled resident dwelling in principal residence with no more than one small business must provide evidence of legal residence	Section 44-3-34
EAST PROVIDENCE	= 15%	1-3 units*	Residential use only - owner occupied	Section 44-5-70
JOHNSTON	= 20%	1-5 units	Residential use only - owner occupied	Section 44-5-60.1
LINCOLN	= 35%	1-7 units	Residential use only - owner occupied	None-PL 1994 Ch24
NO. PROVIDENCE	= 20%	1-5 units	Resident of town Occupied as principal residence	Section 44-5-60
	= 10%	1-5 units	Owner-occupied as residential and commercial mixed use - 20% of structure must be owner-occupied	Section 44-5-60
PROVIDENCE	= 50%	1-5 units	Owner-occupied – Residential real estate Mixed-use pro-rated	Section 44-5-11.8(b)(1)
WEST GREENWICH	= 14%	1-4 units	Residential real estate owner	Section 44-5-80
WOONSOCKET	= 42%	Single-family*	Homestead exemption automatically applied to all one, two and three-family properties. Residency is a requirement.	Section 44-5-75
	= 15%	2-family		
	= 5%	3-family		
	= 0%	4 to 10-family		

\*including condominiums

It should be noted that sometimes the General Law enables a city/town to exempt certain classes of property up to a certain dollar amount or percent of assessed value. But the actual exemption (dollar amount or % of assessed value) can be adjusted by local city/town ordinance which may or may not change over time.

**TAX FREEZE CURRENTLY AVAILABLE IN THE FOLLOWING  
COMMUNITIES:**

**COVENTRY**

**SCITUATE**

**CRANSTON**

**SMITHFIELD**

**FOSTER**

**WARWICK**

**MIDDLETOWN**

**WEST GREENWICH**

**PROVIDENCE**

**PLEASE CONTACT THE TAX ASSESSOR OF THAT COMMUNITY  
FOR MORE DETAILS.**

TAX DEFERRALS CURRENTLY AVAILABLE IN THE FOLLOWING  
COMMUNITIES:

TAX DEFERRAL 44-3-20

**BRISTOL  
COVENTRY  
CUMBERLAND  
EAST GREENWICH  
JOHNSTON  
LINCOLN  
MIDDLETOWN  
NARRAGANSETT  
NEWPORT  
NORTH SMITHFIELD  
PORTSMOUTH  
WARREN  
WARWICK**

PLEASE CONTACT THE TAX ASSESSOR OF THAT COMMUNITY FOR  
MORE DETAILS.

# NOTES

- 1/ General Law 44-3-20  
Tax Deferrals
- 2/ General Law 44-3-34  
Homeowner exemption by ordinance
- 3/ General Law 44-5-20.7  
Property Tax Classification resolution or ordinance adopted by the city council
- 4/ General Law 44-5-57  
Property Tax Classification, upon adoption of a system of classification of Tangible Property
- 5/ Public Law 94-024  
The town administrator of Lincoln, upon approval of the town council, is authorized to annually fix homestead exemptions in an amount not to exceed thirty-five percent (35%) of assessed value
- 6/ General Law 44-5-75  
The City of Woonsocket is authorized to grant a homestead exemption to residential real estate in an amount not to exceed the following percentages:
  1. Single family & condominiums: forty-five percent (45%) exemption;
  2. Two family: twenty-five percent (25%) exemption;
  3. Three family: fifteen percent (15%) exemption;
  4. Four to ten family: No exemption

## Notes to Miscellaneous Exemptions

The following list cites the sections of the Rhode Island General Laws:

Section 44-3-34	Homeowner exemption - City of Central Falls
Section 44-5-11.8(b)(1)	Property tax classification – City of Providence
Section 44-5-60	Homestead exemptions in the Town of North Providence
Section 44-5-75	Homestead exemption in the City of Woonsocket
PL94-024	Homestead exemptions in the Town of Lincoln
Section 44-5-70	Homestead exemptions in the City of East Providence