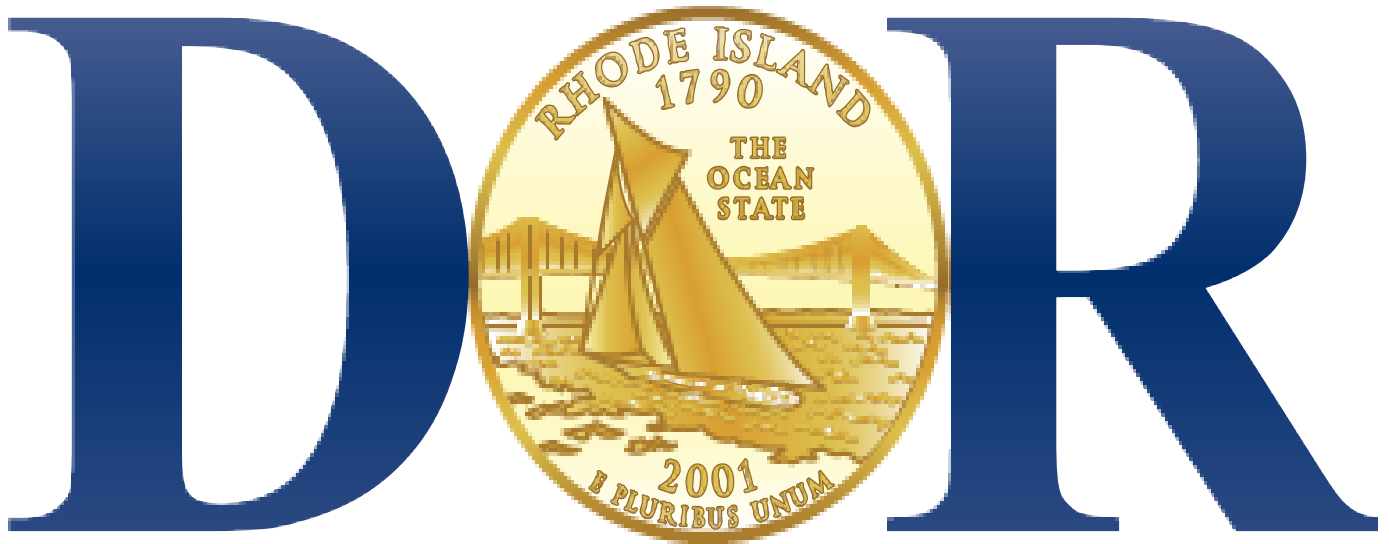


Report on the Veteran, Senior, and Other Tax Exemption Programs

Assessment Date: 12/31/17



Governor Gina M. Raimondo

Prepared by:

**Department of Revenue
Division of Municipal Finance**

Release Date: November 2018

Contents

Veteran, Senior, Blind, and Other Exemptions by Municipality

Barrington	3
Bristol	5
Burrillville.....	6
Central Falls.....	7
Charlestown	8
Coventry	9
Cranston.....	11
Cumberland.....	13
East Greenwich.....	14
East Providence	16
Exeter.....	17
Foster	19
Glocester	20
Hopkinton	22
Jamestown	24
Johnston	26
Lincoln.....	28
Little Compton.....	30
Middletown	32
Narragansett	34
New Shoreham.....	36
Newport.....	37
North Kingstown	38
North Providence	40
North Smithfield.....	42
Pawtucket	43
Portsmouth	44
Providence	46
Richmond.....	47
Scituate	49
Smithfield.....	50
South Kingstown	51

Tiverton	53
Warren.....	54
Warwick	55
West Greenwich	57
West Warwick	58
Westerly.....	59
Woonsocket	60

Appendix

Property Tax Relief Information.....	62
Veteran Exemption Eligibility Table.....	63

Barrington

Tax Assessor:
Michael R. Minardi
283 County Rd
Barrington, RI 02806
401-247-1900

Veterans' Exemptions: Application Deadline March 15th, 2018

	Value Reduction	Real Estate Tax Credit	Motor Vehicle
Regular Exemption		\$300	\$3,000*
Double Veteran (Husband & Wife)		\$600	None
Unmarried Widow/Widower		\$300	\$3,000*
Totally Disabled/Service Connected		\$300	None
Gold Star Parent		\$10,000	None
Gold Star Spouse	100% Exempt	None	None
Prisoner of War		\$5,000	None
Specially Adapted Housing	100% Exempt	None	None
Serviceman's Relief (Husband & Wife)		None	100% Exempt

***Off assessed value**

Senior Exemptions¹

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Credit	\$3,250	\$0 - \$17,310	65+	183 Days/Year	None
Income Based Credit	\$3,094.44	\$17,311 – \$20,195	65+	183 Days/Year	None
Income Based Credit	\$2,938.88	\$20,196 – \$23,080	65+	183 Days/Year	None
Income Based Credit	\$2,783.32	\$23,081 – \$26,005	65+	183 Days/Year	None
Income Based Credit	\$2,627.76	\$26,006 – \$28,850	65+	183 Days/Year	None
Income Based Credit	\$2,472.20	\$28,851 – \$31,735	65+	183 Days/Year	None

¹ If applicant opts for the circuit breaker exemption, then the flat exemption is not available

Income Based Credit	\$2,316.64	\$31,736 – \$34,620	65+	183 Days/Year	None
Income Based Credit	\$2,161.08	\$34,621 – \$37,505	65+	183 Days/Year	None
Income Based Credit	\$2,005.52	\$37,506 – \$40,390	65+	183 Days/Year	None
Income Based Credit	\$1,849.96	\$40,391 – \$43,275	65+	183 Days/Year	None
Income Based Credit	\$1,694.40	\$43,276 – \$46,200	65+	183 Days/Year	None
Income Based Credit	\$1,538.84	\$46,201 – \$49,045	65+	183 Days/Year	None
Income Based Credit	\$1,383.28	\$49,046 – \$51,930	65+	183 Days/Year	None
Income Based Credit	\$1,227.72	\$51,931 – \$54,815	65+	183 Days/Year	None
Income Based Credit	\$1,072.16	\$54,816 – \$57,700	65+	183 Days/Year	None
Income Based Credit	\$916.60	\$57,701 – \$60,585	65+	183 Days/Year	None
Income Based Credit	\$761.04	\$60,586 – \$63,470	65+	183 Days/Year	None
Income Based Credit	\$605.48	\$63,471 – \$66,355	65+	183 Days/Year	None
Income Based Credit	\$450	\$66,356 – \$69,200	65+	183 Days/Year	None
Flat Exemption	\$200	None	65+	183 Days/Year	None

Other Exemptions

- **Visually Impaired Exemption - \$35,500 for real property. Please contact assessor for further details.**

Bristol

Tax Assessor:
Michelle Dimeo
10 Court Street
Bristol, RI 02809
401-253-7000

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$250 Credit	None
Unmarried Widow/Widower	\$250 Credit	None
Totally Disabled/Service Connected	\$323.50 Credit	None
Partially Disabled Service Connected	\$66 Credit	None
Gold Star Parent	\$227 Credit	None
Prisoner of War	\$484.50 Credit	None
Specially Adapted Housing	Variable	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$250	None	65-69	Yes	No
Tax Credit	\$300	None	70-74	Yes	No
Tax Credit	\$350	None	75+	Yes	No

Other Exemptions

- **Tax Deferral - *Single family owner occupied low income resident. To qualify residents must be over the age of 65, have a 20 year residency, and gross household income not exceeding \$50,000. The deferral shall not exceed twenty-five thousand dollars (\$25,000) of valuation, and the exemption is in addition to all other exemptions which the person may be entitled.***
- **Visually Impaired Exemption - \$6,000.**

Burrillville

Tax Assessor:
Jennifer Mooney
105 Harrisville Main Street
Harrisville, RI 02830
Phone: (401) 568-4300

Veterans' Exemptions: Application Deadline December 31st, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$225 Credit	\$225 Credit²
Unmarried Widow/Widower	\$225 Credit	\$225 Credit²
Totally Disabled/Service Connected	\$300 Credit	\$300 Credit²
Partially Disabled Service Connected	None	None
Gold Star Parent	\$225 Credit	None
Prisoner of War	\$900 Credit	None
Specially Adapted Housing	Variable	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$1200	\$12,500 or less	62+	3 Years	3 Years
Tax Credit	\$1150	\$12,501-\$14,999	62+	3 Years	3 Years
Tax Credit	\$900	\$15,000-\$17,499	62+	3 Years	3 Years
Tax Credit	\$800	\$17,500-\$19,999	62+	3 Years	3 Years
Tax Credit	\$700	\$20,000-\$22,499	62+	3 Years	3 Years
Tax Credit	\$600	\$22,500-\$24,999	62+	3 Years	3 Years
Tax Credit	\$500	\$25,000-\$27,499	62+	3 Years	3 Years
Tax Credit	\$400	\$27,500-\$29,999	62+	3 Years	3 Years
Tax Credit	\$325	\$30,000 and above	62+	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption - \$6,000.**

² Can be applied to motor vehicle if there is no real estate available

Central Falls

Tax Assessor:
Robert Battey
580 Broad Street
Central Falls, RI 02863
Phone: (401) 727-7430

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$100 Credit	A
Unmarried Widow/Widower	\$100 Credit	A
Totally Disabled/Service Connected	\$100 Credit	A
Partially Disabled Service Connected	None	A
Gold Star Parent	\$100 Credit	A
Prisoner of War	\$100 Credit	A
Specially Adapted Housing	Variable	A

A – Up to \$2,500 off assessed value

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$100	None	65+	3 Years	No

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	\$779.19 Credit	1-5 Units (Includes Condos)	Domiciled resident living in principal residence with no more than one small business Must provide evidence of legal residence	§44-3-34

Other Exemptions

- **Visually Impaired Exemption - \$6,000.**

Charlestown

Tax Assessor:
Kenneth Swain
4540 South County Trail
Charlestown, RI 02813
401-364-1233

Veterans' Exemptions³: Application Deadline January 31st, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$150 Credit	\$150 Credit
Unmarried Widow/Widower	\$150 Credit	\$150 Credit
Totally Disabled/Service Connected	\$500 Credit	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$5,100	None
Prisoner of War	\$500 Credit	None
Specially Adapted Housing	\$500 Credit	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$750 to \$1,150	Yes	65+	1 Year	1 Year

Other Exemptions

- Visually Impaired Exemption - \$500 Credit
- Exemption for Disabled Persons - \$575 Credit

³ In addition to the veteran's exemptions listed Charlestown allows, by ordinance, an additional exemption of a maximum of \$150 to any veteran of the United States armed services, regardless of their qualified service dates, who was honorably discharged, or to the unmarried widow or widower of that person who is not currently receiving a statutory exemption.

Coventry

Tax Assessor:
Christopher Celeste
 1670 Flat River Rd
 Coventry, RI 02816
 401-822-9163

Veterans' Exemptions: Application Deadline December 31st, 2018

	Real Estate	Motor Vehicle
Active Duty Military	\$1,000	None
Regular Exemption	\$9,000	None
Unmarried Widow/Widower	\$9,000	None
Totally Disabled/Service Connected	\$1,000	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$3,000	None
Prisoner of War	\$15,000	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$8,000	None	65+	5 Years	5 Years
Income Based Exemption	Tax = 4% of Income	\$11,089 or less	65+	5 Years	5 Years
Income Based Exemption	Tax = 8% of Income over \$9,999 + \$400	\$11,090 to \$12,476	65+	5 Years	5 Years
Income Based Exemption	Tax = 12% of Income over \$10,927 + \$486	\$12,477 to \$17,328	65+	5 Years	5 Years
Income Based Exemption	Exemption = 60% of assessed value	\$17,329 to \$24,260	65+	5 Years	5 Years
Income Based Exemption	Exemption = 50% of assessed value	\$24,261 to \$31,190	65+	5 Years	5 Years

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	Exemption = 40% of assessed value	\$31,191 to \$38,122	65+	5 Years	5 Years
Income Based Exemption	Exemption = 30% of assessed value	\$38,123 to \$45,259	65+	5 Years	5 Years
Income Based Exemption	Exemption = 20% of assessed value	\$45,260 to \$52,140	65+	5 Years	5 Years

Other Exemptions

- Visually Impaired Exemption - \$16,500 for real property. Please contact assessor for details.
- Tax Freeze - Please contact assessor for Details.
- Tax Deferral - Please contact assessor for Details.

Cranston

Tax Assessor:
Mark D. Capuano
869 Park Avenue
Cranston, RI 02910
401-461-1000

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$9,013	\$3,000
Unmarried Widow/Widower	\$9,013	\$3,000
Totally Disabled/Service Connected	\$100,000	\$6,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$13,716	\$4,500
Prisoner of War	\$45,057	\$15,000
Specially Adapted Housing	\$90,115	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption Real Estate	\$27,032	None	65+	Yes	Owner as of 12/31 of current year
Flat Exemption Motor Vehicle	\$3,000	None	65+	Yes	Owner as of 12/31 of current year
Flat Exemption Tangible PP	\$17,635	None	65+	Yes	Owner as of 12/31 of current year

Other Exemptions

- **Visually Impaired Exemption - \$54,066 for real property. Please contact assessor for details.**

- **Tax Freeze - Eligibility guidelines outlined below. Please contact assessor for details.**

Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
\$20,000 or less single	65+ or totally disabled	Yes	No
\$23,000 or less couple	65+ or totally disabled	Yes	No

Cumberland

Tax Assessor:
Kenneth Mallette, Jr.
45 Broad Street
Cumberland, RI 02864
401-728-2400

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$22,884	None
Unmarried Widow/Widower	\$22,884	None
Totally Disabled/Service Connected	\$45,767	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$22,884	None
Prisoner of War	\$22,884	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$45,767	None	65+	Yes	1 Year
Income Based Exemption	\$10,173	\$10,500 or less One person	65+	Yes	1 Year
Income Based Exemption	\$10,173	\$15,000 or less Two or more owners	65+	Yes	1 Year

Other Exemptions

- **Visually Impaired Exemption - \$47,544 for real property. Please contact assessor for details.**
- **Tax Deferral - Deferral is only applied to the increase from the time of the application. Please contact assessor for details**

East Greenwich

Tax Assessor:
Anthony Davey
 125 Main Street
 East Greenwich, RI 02818
 401-886-8614

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$110 Credit	\$110.97 Credit
Unmarried Widow/Widower	\$110 Credit	\$110.97 Credit
Totally Disabled/Service Connected	\$300 Credit	\$297.44 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$150 Credit	\$148.72 Credit
Prisoner of War	\$745 Credit	\$743.60 Credit
Specially Adapted Housing	100%	\$297.44 Credit

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit Real Estate	\$568	None	65-69	5 Years	5 Years
Tax Credit Real Estate	\$851	None	70-74	5 Years	5 Years
Tax Credit Real Estate	\$1,136	None	75-79	5 Years	5 Years
Tax Credit Real Estate	\$1,703	None	80-84	5 Years	5 Years
Tax Credit Real Estate	\$1,712	None	85+	5 Years	5 Years

Exemption Motor Vehicle	\$5,500	None	65-69	5 Years	5 Years
Exemption Motor Vehicle	\$11,000	None	70-74	5 Years	5 Years
Exemption Motor Vehicle	\$16,000	None	75-79	5 Years	5 Years
Exemption Motor Vehicle	\$27,000	None	80+	5 Years	5 Years

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Credit on Valuation	70%	180% of Federal Poverty Guidelines	65+	5 Years	5 Years
Income Credit on Valuation	50%	181%-200% of Federal Poverty Guidelines	65+	5 Years	5 Years
Income Credit on Valuation	30%	201%-250% of Federal Poverty Guidelines	65+	5 Years	5 Years

Other Exemptions

- Visually Impaired Exemption - \$6,000 plus an additional \$861 applied to real estate or \$366 applied to motor vehicle. Please contact assessor for details.
- Tax Deferral - Please contact assessor for details.

East Providence

Tax Assessor:
Steven Hazard
145 Taunton Avenue
East Providence, RI 02914
401-435-7574

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$7,200	\$3,000
Unmarried Widow/Widower	\$7,200	\$3,000
Totally Disabled/Service Connected	\$14,400	\$6,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$10,900	\$4,500
Prisoner of War	None	None
Specially Adapted Housing	\$14,400	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$24,400	None	65+	Yes	Owner as of 12/31 of current year

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	13%	1-3 Units (Includes Condos)	Residential use only. Owner Occupied	§44-5-70

Other Exemptions

- Visually Impaired Exemption - \$25,900 for real property. Please contact assessor for details.

Exeter

Tax Assessor:
Kerri Petrarca
675 Ten Rod Road
Exeter, RI 02822
401-294-5734

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$5,000	None
Unmarried Widow/Widower	\$5,000	None
Totally Disabled/Service Connected	None	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$3,000	None
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$5,000	None	65+ or 100% Disabled	Yes	Owner as of 12/31 of current year
Income Based Exemption	50% off assessed value	\$0-\$20,000	65+	Yes	Owner as of 12/31 of current year
Income Based Exemption	40% off assessed value	\$20,001 to \$25,000	65+	Yes	Owner as of 12/31 of current year
Income Based Exemption	30% off assessed value	\$25,001 to \$30,000	65+	Yes	Owner as of 12/31 of current year
Income Based Exemption	20% off assessed value	\$30,001 to \$35,000	65+	Yes	Owner as of 12/31 of current year
Income Based Exemption	10% off assessed value	\$35,001 to \$40,000	65+	Yes	Owner as of 12/31 of current year

Income Based Exemption	5% off assessed value	\$40,001 to \$52,000	65+	Yes	Owner as of 12/31 of current year
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Other Exemptions

- **Visually Impaired Exemption - \$6,000 for real property. Please contact assessor for details.**

Foster

Tax Assessor:
Patti Moreau
181 Howard Hill Rd
Foster, RI 02825
401-392-9202

Veterans' Exemptions: Application Deadline January 31st, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$1,000	\$1,000
Unmarried Widow/Widower	\$1,000	\$1,000
Totally Disabled/Service Connected	\$2,000	\$2,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$3,000	\$3,000
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$1,000	None	65+	1 year	1 year
Tax Credit	\$500 Credit	None	67 to 76 or 100% Disabled	10 years	10 years
Tax Credit	\$1,000 Credit	None	77 +	10 Years	10 Years

Other Exemptions

- **Visually Impaired Exemption - \$6,000 for real property. Please contact assessor for details.**

Glocester

**Tax Assessor:
Lori DeSantis
1145 Putnam Pike
Chepachet, RI 02814
401-568-6206**

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$267.10 Credit	\$267.10 Credit
Unmarried Widow/Widower	\$267.10 Credit	\$267.10 Credit
Totally Disabled/Service Connected	\$641.04 Credit	\$641.04 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$80.13 Credit	\$80.13 Credit
Prisoner of War	\$15,000*	\$15,000*
Specially Adapted Housing	\$10,000	None

*** Off Assessment**

Senior Exemptions⁴

Type of Program	Amount of Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$2,070 Credit	None	65+ or permanently disabled	10 Years	10 Years
Income Based Credit	\$2,256 to \$2,470 Credit	\$27,681 or less excluding Social Security	65-69	10 Years	10 Years
Income Based Credit	\$2,250 to \$2,870 Credit	\$27,681 or less excluding Social Security	70-74	10 Years	10 Years
Income Based Credit	\$2,977 to \$3,405 Credit	\$27,681 or less excluding Social Security	75-79	10 Years	10 Years

⁴ The income based variable tax credit is only available to applicants who receive the exemption prior to August 18, 2017.

Type of Program	Amount of Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Credit	\$3,538 to \$4,179 Credit	\$27,681 or less excluding Social Security	80-84 ⁵	10 Years	10 Years
Income Based Credit	\$4,340 to \$5,088 Credit	\$27,681 or less excluding Social Security	85-89	10 Years	10 Years
Income Based Credit	\$5,275 to \$6,130 Credit	\$27,681 or less excluding Social Security	90-94	10 Years	10 Years
Income Based Credit	\$6,343 Credit	\$27,681 or less excluding Social Security	95+	10 Years	10 Years

Other Exemptions

- Visually Impaired Exemption - \$1,552.42 tax credit for real property. Please contact assessor for details.

⁵ Beginning at age 80, a qualifying applicant will receive an additional credit of \$1,000, provided the applicant meets a 20 year residency requirement

Hopkinton

Tax Assessor:
Elizabeth Monty
1 Town House Rd
Hopkinton, RI 02833
401-377-7780

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$6,700	\$6,700
Unmarried Widow/Widower	\$6,700	\$6,700
Totally Disabled/Service Connected	\$13,500	\$13,500
Partially Disabled Service Connected	None	None
Gold Star Parent	\$21,500	\$21,500
Prisoner of War	None	None
Specially Adapted Housing	\$30,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	60% of assessed value	Less than 110% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	50% of assessed value	Less than 140% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	40% of assessed value	Less than 170% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	30% of assessed value	Less than 200% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	20% of assessed value	Less than 225% of federal poverty guidelines	65+	5 Years	5 Years
Income Based Exemption	10% of assessed value	No Income Requirement	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$18,000 to \$32,000 for real property based on degree of impairment. Please contact assessor for details.**

Jamestown

Tax Assessor:
Christine Brochu
 93 Narragansett Ave
 Jamestown, RI 02835
 401-423-9802

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$150 Credit	\$150 Credit
Unmarried Widow/Widower	\$150 Credit	\$150 Credit
Totally Disabled/Service Connected	\$300 Credit	\$300 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$300 Credit	\$300 Credit
Prisoner of War	\$500 Credit	\$500 Credit
Specially Adapted Housing	\$500 Credit	None

Senior⁶/Disability Exemptions

Type of Program	Amount of Exemption or Tax Credit	Household Income Requirements	Age	Residency/ Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	61% to 100% of assessed value	1 resident-\$12,060 or less	65+	5 Years	5 Years
		More than 1 resident-\$16,240 or less			
Income Based Exemption	60% of assessed value	1 resident-\$12,061 to \$16,884	65+	5 Years	5 Years
		1+ residents-\$16,241 to \$22,737			
Income Based Exemption	50% of assessed value	1 resident-\$16,885 to \$19,296	65+	5 Years	5 Years
		1+ residents-\$22,737 to \$25,984			
Income Based Exemption	40% of assessed value	1 resident-\$19,297 to \$21,708	65+	5 Years	5 Years
		1+ residents-\$25,985 to \$29,232			

⁶ Exemption applied to real property up to a maximum of \$447,200. The maximum assessed value is adjusted at the time of revaluation

Type of Program	Amount of Exemption or Tax Credit	Household Income Requirements	Age	Residency/ Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	30% of assessed value	1 resident-\$21,709 to \$24,120	65+	5 Years	5 Years
		1+ residents-\$29,233 to \$32,480			
Income Based Exemption	20% of assessed value	1 resident-\$24,121 to \$26,532	65+	5 Years	5 Years
		1+ residents-\$32,480 to \$35,728			
Disability Based Exemption	\$10,000 to \$25,000	Less than \$25,000	No Age	2 Years	2 Years

Other Exemptions

- **Visually Impaired Exemption - \$15,000 for real property. Please contact assessor for details.**

Johnston

Tax Assessor:
Kimberly Gallonio
1385 Hartford Ave
Johnston, RI 02919
401-553-8828

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$4,970	\$3,000
Unmarried Widow/Widower	\$4,970	\$3,000
Totally Disabled/Service Connected	\$9,980	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$7,450	None
Prisoner of War	\$24,850	None
Specially Adapted Housing	\$16,580	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$40,000	None	65+	Yes	Owner as of 12/31 of current year

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	20%	Single Family	Residential use only Owner Occupied	§44-5-60.1
Flat Exemption	10%	2 Family	Residential use only Owner Occupied	§44-5-60.1
Flat Exemption	6.67%	3 Family	Residential use only Owner Occupied	§44-5-60.1

Other Exemptions

- **Visually Impaired Exemption - \$29,840 for real property. Please contact assessor for details.**

Lincoln

Tax Assessor:
Elaine Mondillo
100 Old River Road
Lincoln, RI 02865
401-333-1100

Veterans' Exemptions: Application Deadline April 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$10,000	\$10,000
Unmarried Widow/Widower	\$10,000	\$10,000
Totally Disabled/Service Connected	\$15,000	\$15,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$5,000	\$5,000
Prisoner of War	\$11,000	\$11,000
Specially Adapted Housing	\$11,000	\$11,000

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$600	\$25,000 and over	65+	5 Years	5 Years
Flat Exemption	\$600	None	65+	5 Years	5 Years

Tax Credit	\$700	\$20,000 to \$24,999	65-70	5 Years	5 Years
Tax Credit	\$800	\$17,500 to \$19,999	71-75	5 Years	5 Years
Tax Credit	\$900	\$15,000 to \$17,499	76-80	5 Years	5 Years
Tax Credit	\$1,000	\$14,999 to below	81+	5 Years	5 Years

Tax Credit	\$800	\$17,500 to \$19,999	65-70	5 Years	5 Years
Tax Credit	\$900	\$17,500 to \$19,999	71-75	5 Years	5 Years
Tax Credit	\$1,000	\$17,500 to \$19,999	76-80	5 Years	5 Years

Tax Credit	\$1,100	\$17,500 to \$19,999	81+	5 Years	5 Years
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Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$900	\$15,000 to \$17,499	65-70	5 Years	5 Years
Tax Credit	\$1,000	\$15,000 to \$17,499	71-75	5 Years	5 Years
Tax Credit	\$1,100	\$15,000 to \$17,499	76-80	5 Years	5 Years
Tax Credit	\$1,200	\$15,000 to \$17,499	81+	5 Years	5 Years

Tax Credit	\$1,000	\$14,999 and below	65-70	5 Years	5 Years
Tax Credit	\$1,100	\$14,999 and below	71-75	5 Years	5 Years
Tax Credit	\$1,200	\$14,999 and below	76-80	5 Years	5 Years
Tax Credit	\$1,300	\$14,999 and below	81+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$6,000 for real property. Please contact assessor for details.**
- **Tax Deferral - Income limited to 25,000 or below. Proof of income required. Please contact assessor for details**
- **Homestead Exemption - The current percentage of this exemption is 35% of the assessed value.**

Little Compton

Tax Assessor:
Denise Cosgrove, Deputy Assessor
40 Commons
Little Compton, RI 02837
401-635-4509

Veterans' Exemptions: Application Deadline February 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$18,000	\$1,000
Unmarried Widow/Widower	\$18,000	\$1,000
Totally Disabled/Service Connected	Income Based	\$1,000
Partially Disabled Service Connected	None	\$1,000
Gold Star Parent	None	None
Prisoner of War	\$30,000	\$1,000
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit⁷	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	5% of assessed value	\$31,501 to \$32,600	65+	5 Years	5 Years
Income Based Exemption	10% of assessed value	\$29,301 to \$31,500	65+	5 Years	5 Years
Income Based Exemption	20% of assessed value	\$27,201 to \$29,300	65+	5 Years	5 Years
Income Based Exemption	30% of assessed value	\$25,001 to \$27,200	65+	5 Years	5 Years
Income Based Exemption	40% of assessed value	\$22,801 to \$25,000	65+	5 Years	5 Years
Income Based Exemption	50% of assessed value	\$19,601 to 22,800	65+	5 Years	5 Years

⁷ Percentages applied to the first \$400,000 of assessed value only

Income Based Exemption	60% of assessed value	\$16,301 to \$19,600	65+	5 Years	5 Years
Income Based Exemption	70% of assessed value	\$13,001 to \$16,300	65+	5 Years	5 Years
Income Based Exemption	80% of assessed value	\$13,000 and below	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$18,000 for real property. Please contact assessor for details.**

Middletown

**Tax Assessor:
George Durgin
350 E Main Road
Middletown, RI 02842
401-847-7300**

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$28,782	\$28,782
Unmarried Widow/Widower	\$28,782	\$28,782
Totally Disabled/Service Connected	\$57,565	\$57,565
Partially Disabled Service Connected	None	None
Gold Star Parent	\$44,329	\$44,329
Prisoner of War	\$35,094	\$35,094
Specially Adapted Housing	\$115,531	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$37,906	None	65-74	5 Years	5 Years
Flat Exemption	\$41,697	None	75+	5 Years	5 Years

Income Based Exemption	\$111,925	\$0 to \$21,384	65-74	5 Years	5 Years
Income Based Exemption	\$87,250	\$21,385 to \$24,948	65-74	5 Years	5 Years
Income Based Exemption	\$62,578	\$24,949 to \$35,640	65-74	5 Years	5 Years

Income Based Exemption	\$123,118	\$0 to \$21,384	75+	5 Years	5 Years
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Income Based Exemption	\$95,976	\$21,385 to \$24,948	75+	5 Years	5 Years
Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$68,837	\$24,949 to \$35,640	75+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$43,396 for real property. Please contact assessor for details.**
- **Tax Freeze**

Number of Residents	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
1	Less than \$11,880	65+	20 Years	20 Years
More than 1	Less than \$16,020	65+	20 Years	20 Years

Narragansett

Tax Assessor:
David Dolce
25 5th Avenue
Narragansett, RI 02882
401-782-0616

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$20,000	\$12,000
Unmarried Widow/Widower	\$20,000	\$12,000
Totally Disabled/Service Connected	\$20,000	\$12,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$20,000	\$12,000
Prisoner of War	\$40,000	\$24,000
Specially Adapted Housing	\$50,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Credit	\$125	None	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years

Circuit Breaker Credit	\$1,700	\$0 to \$13,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,550	\$13,001 to \$15,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,450	\$15,001 to \$17,500	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,350	\$17,501 to \$19,500	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,200	\$19,501 to \$23,500	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years

Circuit Breaker Credit	\$1,100	\$23,501 to \$26,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$1,000	\$26,001 to \$30,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$900	\$30,001 to \$32,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$700	\$32,001 to \$34,500	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years
Circuit Breaker Credit	\$500	\$34,501 to \$37,000	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years

Other Exemptions

- Visually Impaired Exemption - \$6,000 for real property. Please contact assessor for details.
- Tax Deferral

Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Up to 75% of annual tax	None	65+	Owner /Occupant 5 years; or Owner 10 years and presently occupy	5 or 10 years

- Homestead Exemption

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	10% of assessed value	1 to 4 units	Residential use Owner Occupied; or combination of residential/commercial use	§44-5-85

New Shoreham

Tax Assessor:
Joan Wholey
16 Old Town Road
New Shoreham, RI 02807
401-466-3217

Veterans' Exemptions: Application Deadline December 31st, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$170,356	\$170,356
Unmarried Widow/Widower	\$170,356	\$170,356
Totally Disabled/Service Connected	\$170,356	\$170,356
Partially Disabled Service Connected	None	None
Gold Star Parent	None	None
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$600	Gross household income not to exceed \$40,000	65+	10 months per calendar year	5 years

Other Exemptions

- **Visually Impaired Exemption - \$6,000 for real property. Please contact assessor for details.**

Newport

Tax Assessor:
Allan Booth, Acting Assessor
43 Broadway
Newport, RI 02840
401-845-5365

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$21,400	\$21,400
Unmarried Widow/Widower	\$21,400	\$21,400
Totally Disabled/Service Connected	\$18,000	\$18,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$3,000	\$3,000
Prisoner of War	\$52,000	\$52,000
Specially Adapted Housing	\$10,000 or 10%	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$4,000 or 20% of value (whichever is greater)	\$29,080 single household	65+	5 Years	5 Years
Income Based Exemption	\$4,000 or 20% of value (whichever is greater)	\$38,027 two or more household	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$39,800 for real property. Please contact assessor for details.**
- **Tax Deferral - Contact the assessor for details**

North Kingstown

Tax Assessor:
Linda Cwiek
100 Fairway Drive
North Kingstown, RI 02852
401-294-3331 Ext 110

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$12,500	\$10,000
Unmarried Widow/Widower	\$12,500	\$10,000
Totally Disabled/Service Connected	\$14,600	\$11,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$11,000	\$8,700
Prisoner of War	\$54,700	\$26,993
Specially Adapted Housing	\$21,040	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$30,000	None	65+	15 years	15 years

Income Based Exemption	\$142,200	180% of Federal Poverty Guidelines	65 to 74	Yes	Owner as of 12/31 of current year
Income Based Exemption	\$113,900	200% of Federal Poverty Guidelines	65 to 74	Yes	Owner as of 12/31 of current year
Income Based Exemption	\$85,500	220% of Federal Poverty Guidelines	65 to 74	Yes	Owner as of 12/31 of current year

Income Based Exemption	\$156,420	180% of Federal Poverty Guidelines	75+	Yes	Owner as of 12/31 of current year
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Income Based Exemption	\$125,290	200% of Federal Poverty Guidelines	75+	Yes	Owner as of 12/31 of current year
Income Based Exemption	\$94,050	220% of Federal Poverty Guidelines	75+	Yes	Owner as of 12/31 of current year

Other Exemptions

- **Visually Impaired Exemption - \$30,000 for real property. Please contact assessor for details.**

North Providence

**Tax Assessor:
Thomas Kane
200 Smith Street
North Providence, RI 02911
401-232-0900**

Veterans' Exemptions: Application Deadline December 31st, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$5,000	\$5,000
Unmarried Widow/Widower	\$5,000	\$5,000
Totally Disabled/Service Connected	\$10,000	\$10,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$5,000	\$5,000
Prisoner of War	\$5,000	\$5,000
Specially Adapted Housing	\$15,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$10,000	None	65+	1 Year	1 Year

Income Based Exemption	\$10,000	\$0 to \$8,000	65+	5 Years	5 Years
Income Based Exemption	\$7,000	\$8,001 to \$10,000	65+	5 Years	5 Years
Income Based Exemption	\$5,000	\$10,001 to \$15,000	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$10,000 for real property. Please contact assessor for details.**

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	20% of assessed value	1-5 units	Resident and occupied as principal residence	44-5-60

North Smithfield

Tax Assessor:
Sarah Frew
575 Smithfield Road
North Smithfield, RI 02896
401-767-2200

Veterans' Exemptions: Application Deadline December 31st, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$45.50 Credit	\$45.50 Credit
Unmarried Widow/Widower	\$45.50 Credit	\$45.50 Credit
Totally Disabled/Service Connected	\$91.00 Credit	\$91.00 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$136.50 Credit	\$136.50 Credit
Prisoner of War	\$15,000	\$15,000
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Credit	\$500	None	65+ or 100% Disabled	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption - \$12,000 for real property. Please contact assessor for details.**

Pawtucket

Tax Assessor:
Robert Burns
137 Roosevelt Avenue
Pawtucket, RI 02860
401-728-0500

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$9,850	\$2,000
Unmarried Widow/Widower	\$9,850	\$2,000
Totally Disabled/Service Connected	\$19,800	\$4,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$14,800	\$3,000
Prisoner of War	\$19,800	\$4,000
Specially Adapted Housing	\$16,670	See Assessor

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$36,700	None	65+	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption - \$49,825 for real property and \$12,000 for motor vehicles. Please contact assessor for details.**

Portsmouth

Tax Assessor:
Matthew Helfand
2200 E Main Road
Portsmouth, RI 02871
401-643-0499

Veterans' Exemptions: Application Deadline January 31st, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$15,080	\$1,400
Unmarried Widow/Widower	\$15,080	\$1,400
Totally Disabled/Service Connected	\$20,045	\$2,800
Partially Disabled Service Connected	None	None
Gold Star Parent	\$7,550	\$7,550
Prisoner of War	\$74,230	\$74,230
Specially Adapted Housing	\$19,085	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$15,080	None	65+	1 Year	1 Year

Income Based Exemption	85% of assessed value	\$0 to \$9,709	65+	1 Year	1 Year
Income Based Exemption	75% of assessed value	\$9,710 to \$12,100	65+	1 Year	1 Year
Income Based Exemption	65% of assessed value	\$12,101 to \$14,492	65+	1 Year	1 Year
Income Based Exemption	55% of assessed value	\$14,493 to \$16,885	65+	1 Year	1 Year
Income Based Exemption	45% of assessed value	\$16,886 to \$19,276	65+	1 Year	1 Year

Income Based Exemption	35% of assessed value	\$19,277 to \$21,672	65+	1 Year	1 Year
Income Based Exemption	25% of assessed value	\$21,673 to \$24,061	65+	1 Year	1 Year
Income Based Exemption	15% of assessed value	\$24,062 to \$26,456	65+	1 Year	1 Year
Income Based Exemption	10% of assessed value	\$26,457 to \$28,655	65+	1 Year	1 Year

Other Exemptions

- **Visually Impaired Exemption - \$33,260 for real property. Please contact assessor for details.**
- **Tax Deferral - Please contact the assessor for details.**

Providence

Tax Assessor: Thaddeus “Ted” J. Jankowski, Jr.

Deputy Assessor: Janesse Muscatelli

25 Dorrance Street #208

Providence, RI 02903

401-421-5900

Veterans’ Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$8,138	\$1,000
Unmarried Widow/Widower	\$8,138	\$1,000
Totally Disabled/Service Connected	\$16,330	\$1,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$24,468	\$3,000
Prisoner of War	\$40,780	\$40,780
Specially Adapted Housing	100% to \$45,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$27,181	None	65+	None	None

Other Exemptions

- **Visually Impaired Exemption - \$48,989 for real property. Please contact assessor for details.**

Richmond

Tax Assessor:
Elizabeth Fournier
5 Richmond Townhouse Road
Wyoming, RI 02898
401-539-9000

Veterans' Exemptions: Application Deadline April 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$6,825	\$6,825
Unmarried Widow/Widower	\$6,825	\$6,825
Totally Disabled/Service Connected	\$10,000	\$10,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$1,500	\$1,500
Prisoner of War	\$15,000	\$15,000
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$153,900 or 60%	\$28,454 or below⁸	65+	3 years	3 years
		\$34,922 or below⁹			
Income Based Exemption	\$141,075 or 55%	\$28,455 to \$30,857⁸	65+	3 years	3 years
		\$34,923 to \$37,032⁹			
Income Based Exemption	\$128,250 or 50%	\$30,858 to \$33,943⁸	65+	3 years	3 years
		\$37,033 to \$40,114⁹			
Income Based Exemption	\$115,425 or 45%	\$33,944 to \$37,032⁸	65+	3 years	3 years
		\$40,115 to \$43,201⁹			
Income Based Exemption	\$102,600 or 40%	\$37,033 to \$40,114⁸	65+	3 years	3 years
		\$43,202 to \$46,288⁹			

⁸ Single Taxpayers

⁹ Co-Tenants, Joint Tenants, and Tenants by the Entirety

Income Based Exemption	\$89,775 or 35%	\$40,115 to \$43,203 ⁸	65+	3 years	3 years
		\$46,289 to \$50,921 ⁹			
Income Based Exemption	\$76,950 or 30%	\$43,204 to \$47,833 ⁸	65+	3 years	3 years
		\$50,922 to \$57,087 ⁹			
Income Based Exemption	\$64,125 or 25%	\$47,834 to \$50,921 ⁸	65+	3 years	3 years
		\$57,088 to \$61,717 ⁹			
Income Based Exemption	\$51,300 or 20%	\$50,922 to \$55,529 ⁸	65+	3 years	3 years
		\$61,718 to \$67,888 ⁹			

Other Exemptions

- Visually Impaired Exemption - \$6,000 for real property. Please contact assessor for details.
- A special exemption is granted for older and disabled property owners meeting all other requirements but living in a mobile or other home located on a permanent foundation on leased land, using the same income charts but granting half (50%) of the tax exemption for which he or she otherwise would be eligible.

Scituate

Tax Assessor:
Karen Beattie
195 Danielson Pike
North Scituate, RI 02857
401-647-5526

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$46.10 Credit	\$46.10 Credit
Unmarried Widow/Widower	\$46.10 Credit	\$46.10 Credit
Totally Disabled/Service Connected	Contact assessor for details	Contact assessor for details
Partially Disabled Service Connected	None	None
Gold Star Parent	\$112.11 Credit	\$112.11 Credit
Prisoner of War	\$560.55 Credit	\$560.55 Credit
Specially Adapted Housing	\$373.70	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Credit	\$37.37 Credit	None	65+	10 Years	10 Years
Variable	\$56.06 Credit	None	65-71	10 Years	10 Years
Variable	\$74.74 Credit	None	72+	10 Years	10 Years

Other Exemptions

- **Visually Impaired Exemption - \$672.66 credit for real property. Please contact assessor for details.**
- **Tax Freeze - Must be 65 and meet 10-year residency and occupancy requirement. Please contact assessor for details.**

Smithfield

Tax Assessor:
Drew Manlove
65 Farnum Pike
Smithfield, RI 02917
401-233-1014

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$6,000	\$6,000
Unmarried Widow/Widower	\$6,000	\$6,000
Totally Disabled/Service Connected	\$10,000	\$10,000
Partially Disabled Service Connected	None	None
Gold Star Parent	\$6,000	\$6,000
Prisoner of War	\$15,000	\$15,000
Specially Adapted Housing	\$20,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption 3 Units or less	\$8,000	None	65+	10 Years	10 Years

Other Exemptions

- **Visually Impaired Exemption - \$22,500 for real property. Please contact assessor for further details.**
- **Tax Freeze - Please contact assessor for details.**

South Kingstown

Tax Assessor:
Jean Paul Bouchard
180 High Street
Wakefield, RI 02879
401-789-9331

Veterans' Exemptions: Application Deadline June 7th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$175 Credit	\$175 Credit
Unmarried Widow/Widower	\$175 Credit	\$175 Credit
Totally Disabled/Service Connected	\$305 Credit	\$305 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$378 Credit	\$378 Credit
Prisoner of War	\$430 Credit	\$430 Credit
Specially Adapted Housing	\$710	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Credit	\$2,100	\$0 to \$13,000	65+	5 Years	5 Years
Income Based Credit	\$2,000	\$13,001 to \$15,000	65+	5 Years	5 Years
Income Based Credit	\$1,900	\$15,001 to \$17,500	65+	5 Years	5 Years
Income Based Credit	\$1,800	\$17,501 to \$19,500	65+	5 Years	5 Years
Income Based Credit	\$1,700	\$19,501 to \$23,500	65+	5 Years	5 Years
Income Based Credit	\$1,600	\$23,501 to \$26,000	65+	5 Years	5 Years

Income Based Credit	\$1,500	\$26,001 to \$30,000	65+	5 Years	5 Years
Income Based Credit	\$1,300	\$30,001 to \$32,000	65+	5 Years	5 Years
Income Based Credit	\$1,200	\$32,001 to \$33,000	65+	5 Years	5 Years
Income Based Credit	\$950	\$33,001 to \$34,000	65+	5 Years	5 Years
Income Based Credit	\$700	\$34,001 to \$35,000	65+	5 Years	5 Years
Income Based Credit	\$450	\$35,001 to \$37,000	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption - \$426 credit for real property. Please contact assessor for further details.**

Tiverton

Tax Assessor:
David Robert
343 Highland Road
Tiverton, RI 02878
401-625-6709

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$10,225	\$10,225
Unmarried Widow/Widower	\$10,225	\$10,225
Totally Disabled/Service Connected	\$20,460	\$20,460
Partially Disabled Service Connected	None	None
Gold Star Parent	\$6,140	\$6,140
Prisoner of War	\$30,690	\$30,690
Specially Adapted Housing	\$10,225	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$1,000 Credit	140 % of Federal Poverty Guidelines	65+	3 Years	3 Years
Income Based Exemption	\$700 Credit	170% of Federal Poverty Guidelines	65+	3 Years	3 Years
Income Based Exemption	\$500 Credit	200 % of Federal Poverty Guidelines	65+	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption - \$15,345 for real property. Please contact assessor for further details.**

Warren

Tax Assessor:
Kristopher Leadem
514 Main Street
Warren, RI 02885
401-245-7342

Veterans' Exemptions: Application Deadline December 31st, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$10,175	\$5,500
Unmarried Widow/Widower	\$10,175	\$5,500
Totally Disabled/Service Connected	\$20,480*	None
Partially Disabled Service Connected	None	None
Gold Star Parent	\$9,783	None
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

*Is not restricted to service related

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Exemption	\$30,656	None	65+	1 Year	1 Year

Other Exemptions

- Visually Impaired Exemption - \$40,895 for real property. Please contact assessor for further details.
- Tax Deferral - Please contact assessor for details.

Warwick

Tax Assessor:
Neal Dupuis
3275 Post Road
Warwick, RI 02886
401-738-2005

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$138.40 Credit	\$138.40 Credit
Unmarried Widow/Widower	\$138.40 Credit	\$138.40 Credit
Totally Disabled/Service Connected	\$346 Credit	\$346 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$207.60 Credit	\$207.60 Credit
Prisoner of War	\$519 Credit	\$519 Credit
Specially Adapted Housing	\$20,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Flat Credit	\$415.20 Residential	None	65+	Yes	Owner as of 12/31 of prior year
	\$207.60 Motor Vehicle				

Circuit Breaker	\$1,000 credit	\$0 to \$16,994	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$900 Credit	\$16,995 to \$19,116	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$800 Credit	\$19,117 to \$21,241	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$700 Credit	\$21,242 to \$23,367	65 or 100% disabled	5 Years	5 Years
Circuit Breaker	\$600 Credit	\$23,368 to \$25,490	65 or 100% disabled	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption** – Tax credit of \$622.80 for real property. Please contact assessor for further details.
- **Tax Freeze**

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Freeze	Tax rate and assessment frozen	None ¹⁰	None	Yes	Owner as of 12/31 of prior year
Tax Freeze	Tax rate and assessment frozen	\$0 to \$7,500 ¹¹	70+	Yes	Owner as of 12/31 of prior year
		\$0 to \$15,000 ¹²			

¹⁰ Declared disabled by Social Security Administration or Veterans Administration and unable to work. Head of household single-family, must be resident and occupy. No age or income requirement.

¹¹ Single Taxpayer

¹² Household Income

West Greenwich

Tax Assessor:
Charlene Randall
280 Victory Highway
West Greenwich, RI 02817
401-392-3800

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$50 Credit	\$50 Credit
Unmarried Widow/Widower	\$50 Credit	\$50 Credit
Totally Disabled/Service Connected	\$150 Credit	\$150 Credit
Partially Disabled Service Connected	Pro-Rated	Pro-Rated
Gold Star Parent	\$75 Credit	\$75 Credit
Prisoner of War	\$100 Credit	\$100 Credit
Specially Adapted Housing	\$10,000 Exemption	None

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen Law Reference
Flat Exemption	22%	1-4 Units	Residential use only	§44-5-80

Other Exemptions

- **Visually Impaired Exemption - \$300 credit for real property. Please contact assessor for details.**
- **Tax Freeze**

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Tax Freeze	Current Taxes Frozen	None	65+	7 Years	7 Years

West Warwick

Tax Assessor:
Salvatore Saccoccio
1170 Main Street
West Warwick, RI 02893
401-822-9208

Veterans' Exemptions: Application Deadline March 15th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$170 Credit	\$1,000 Exemption
Unmarried Widow/Widower	\$170 Credit	\$1,000 Exemption
Totally Disabled/Service Connected	\$200 Credit	\$3,000 Exemption
Partially Disabled Service Connected	None	None
Gold Star Parent	\$225 Credit	\$225 Credit
Prisoner of War	\$190 Credit	\$190 Credit
Specially Adapted Housing	\$190 Credit	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/ Occupancy Requirement	Length of Ownership Requirement
Flat Credit	\$258	None	65+	Yes	Owner as of 12/31 of current year

Income Based Credit	\$375	\$0 to \$15,000	65+	3 Years	3 Years
Income Based Credit	\$280	\$15,001 to \$20,000	65+	3 Years	3 Years
Income Based Credit	\$235	\$20,001 to \$25,000	65+	3 Years	3 Years
Income Based Credit	\$190	\$25,001 to \$30,000	65+	3 Years	3 Years
Income Based Credit	\$100	\$30,001 to \$35,000	65+	3 Years	3 Years

Other Exemptions

- **Visually Impaired Exemption - \$335 credit for real property or motor vehicles. Please contact assessor for further details.**

Westerly

Tax Assessor:
David Thompson
45 W Broad Street
Westerly, RI 02891
401-348-2541

Veterans' Exemptions: Application Deadline April 30th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$30,225	\$12,108
Unmarried Widow/Widower	\$30,225	\$12,108
Totally Disabled/Service Connected	\$34,657	\$13,902
Partially Disabled Service Connected	None	None
Gold Star Parent	\$34,657	\$13,902
Prisoner of War	\$50,748	\$20,329
Specially Adapted Housing	\$34,657	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	60% of assessed value	\$0 to \$30,900	65+	5 Years	5 Years
Income Based Exemption	50% of assessed value	\$30,901 to \$33,200	65+	5 Years	5 Years
Income Based Exemption	40% of assessed value	\$33,201 to \$35,400	65+	5 Years	5 Years
Income Based Exemption	30% of assessed value	\$35,401 to \$37,700	65+	5 Years	5 Years
Income Based Exemption	20% of assessed value	\$37,701 to \$40,000	65+	5 Years	5 Years
Income Based Exemption	10% of assessed value	\$40,001 to \$42,200	65+	5 Years	5 Years

Other Exemptions

- **Visually Impaired Exemption** - \$22,168 exemption for real property and \$8,670 exemption for motor vehicles. Please contact assessor for further details.

Woonsocket

Tax Assessor:
Elyse Pare
169 Main Street
Woonsocket, RI 02895
401-348-2541

Veterans' Exemptions: Application Deadline April 30th, 2018

	Real Estate	Motor Vehicle
Regular Exemption	\$158.76 Credit	\$158.76 Credit
Unmarried Widow/Widower	\$158.76 Credit	\$158.76 Credit
Totally Disabled/Service Connected	\$396.90 Credit	\$396.90 Credit
Partially Disabled Service Connected	None	None
Gold Star Parent	\$238.14 Credit	\$238.14 Credit
Prisoner of War	None	None
Specially Adapted Housing	\$10,000	None

Senior Exemptions

Type of Program	Amount of Exemption or Tax Credit	Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	\$438.96 Credit	\$30,000 or below	65+	3 Years	3 Years

Homestead Exemptions

Type of Program	Amount of Tax Credit	Dwelling Size	Requirements	R.I. Gen. Law Reference
Flat Exemption	25%	Single Family	Residential Use Owner Occupied	§44-5-75
Flat Exemption	10%	Two Family	Residential Use Owner Occupied	§44-5-75
Flat Exemption	5%	Three Family	Residential Use Owner Occupied	§44-5-75

Other Exemptions

- Visually Impaired Exemption - \$476.28 credit exemption for real property or motor vehicles. Please contact assessor for further details.

APPENDIX

PROPERTY TAX RELIEF INFORMATION

The property tax relief program administered by the State of Rhode Island Division of Taxation is intended to provide relief through a system of tax credits, refunds, and appropriations from the general fund to Senior and/or disabled persons who own or rent their home.

If you qualify, you may be entitled to a tax credit against your Rhode Island personal income tax.

Please click the following link to download the form:

http://www.tax.ri.gov/forms/2017/Income/2017%201040H_m.pdf

For more information, contact the division of taxation at:

(401) 574-8970

Veterans Exemption Eligibility Table

Conditions of military discharge and or service: Must be honorably discharged from service, discharged under conditions other than dishonorable, or, if not discharged, must have served honorably. Eligible persons also include unmarried widow or widower of veteran.

Conflict/Medal	Qualifying Dates
Berlin	May 9, 1945 to October 2, 1990. Cold War/Show of Strength
Cambodia/Thailand: Bombing Campaign	March 29, 1973 to August 15, 1973.
Cambodia: Operation Eagle Pull, Evacuation; Mayaguez Hostage Rescue.	April 11-13, 1975; May 5, 1975
Congo (Zaire): Operation Newtape, U.N. Peacekeeping; Operation Dragon, Red & Black Rescue.	July 14, 1960 to September 1, 1962 November 23-27, 1964
Cuba: Missile Crisis	October 24, 1962 to June 1, 1963
Dominican Republic: Evacuation and Peacekeeping.	April 28, 1965 to September 21, 1966
El Salvador: Advisory Training	January 1, 1981 to February 1, 1992.
Exercise Intrinsic Action	December 1995 ongoing
Exercise Iris Gold	December 1995 ongoing
Expeditionary Medal: Any Conflict or Undeclared War	None
Former Republic of Yugoslavia: Operation Joint Endeavor, Joint Guard and Force	November 20, 1995 to December 19, 1996 and December 20, 1996 to June 20, 1998
Global War Expeditionary Medal and Global War on Terrorism Medal	None
Grenada or Lebanon Conflicts: Persons who actually served	1983 - 1984
Guantanamo Bay: Joint Task Force 160 Operation "Sea Signal", Humanitarian	May 20, 1994 to April 15, 1996

Conflict/Medal	Qualifying Dates
Guantanamo Bay: Joint Task Force Guantanamo Bay, Humanitarian	November 22, 1991 to June 30, 1992
Haiti: Joint Task Force 180, 190 & MNF Operations "Uphold and Restore Democracy"	September 10, 1994 to March 31, 1995; September 16, 1994 to March 31, 1995
Haiti: Operation UNMHI, U.S. for Haiti, USSPTG-Haiti	April 1, 1995 to January 31, 2000
Kenya & Somalia: Joint Task Force "Provide Relief", Humanitarian	August 18, 1992 to December 4, 1992
Korea: President Orders Intervention	June 27, 1950 - January 31, 1955
Korea: Treaty Commitment	October 1, 1966 to June 30, 1974.
Kosovo: Operation Allied Force, Joint Guardian.	March 24, 1999 to Present
Kwazalern, Republic of Marshall Islands: Joint Task Force "Provide Refuge"	February 11, 1993 to March 11, 1993
Laos: Counter Insurgency	April 19, 1961 to October 7, 1962
Lebanon: Operation Bluebat, Peacekeeping	July 1, 1958 to November 1, 1958 June 1, 1983 to December 1, 1987
Liberia: Humanitarian, Operation Sharp Edge	August 5-25, 1990
Liberia: Joint Task Force "Assured Response", Humanitarian	April 8, 1996 to August 12, 1996
Libya: Operation Eldorado Canyon.	April 12-17, 1986
Maritime Intercept Operation	December 1995 ongoing
Northern Iraq & Turkey: Combined Task Force Provide Comfort	April 5, 1991 to July 31, 1993; December 1, 1995 to December 31, 1996
Operation Desert Fox	December 1995 ongoing
Operation Desert Spring	December 1995 ongoing
Operation Desert Thunder	December 1995 ongoing
Operation Enduring Freedom	September 12, 2001 to Present

Conflict/Medal	Qualifying Dates
Operation Iraqi Freedom	September 12, 2001 to Present
Operation Noble Eagle	September 12, 2001 to Present
Operation Southern Watch	December 1995 ongoing
Operation Vigilant Sentinel	December 1995 ongoing
Panama: Joint Task Force "Safe Haven", Humanitarian	August 26, 1994 to March 3, 1995
Panama: Operation Just Cause	December 20, 1989 to January 31, 1990
Persian Gulf Conflict, the Haitian Conflict, the Somali Conflict and the Bosnian Conflict	Anytime during the period beginning August 2, 1990 and ending May 1, 1994
Persian Gulf: Operation Desert Storm & Desert Shield	August 2, 1990 to November 30, 1995
Persian Gulf: Operation Earnest Will, Naval Escort.	July 24, 1987 to August 1, 1990
Quemay and Matsu: Show of Force and Escort	August 23, 1956 to June 1, 1963
Russia: Operation "Provide Hope", Humanitarian	February 1, 1992 to April 30, 1993
Rwanda: Joint Task Force "Support Hope", Humanitarian	July 20, 1994 to October 7, 1994
Sinai, Egypt: Peacekeeping.	August 3, 1981 to present.
Somalia: Operation Restore Hope & United Shield	December 5, 1992 to March 31, 1995
Southwest Asia	December 1995 ongoing
Surinam: Joint Task Force "Distant Haven", Humanitarian	August 19, 1994 to October 31, 1994
Taiwan Straights: Show of Force	August 23, 1958 to January 1, 1959
Vietnam Conflict	February 28, 1961 – May 7, 1975
Vietnam Conflict & RVNMC: U.S. Troops Ordered to Offensive Position	July 3, 1965 to March 8, 1973

Conflict/Medal	Qualifying Dates
Vietnam: Advisory/US Troops Ordered to Undertake Offensive Position	July 1, 1958 to July 3, 1965
Wake Island, Mid-Pacific: Joint Task Force "Prompt Return"	July 12, 1995 to August 10, 1995
World War I	None
World War II	December 7, 1941 - December 31, 1946