

**STATE OF RHODE ISLAND
THE TOWN OF NORTH SMITHFIELD**

ADOPTION OF AMENDMENT TO CODE OF ORDINANCES

AMENDING SEC. 6-3.2, CHAPTER 6, ARTICLE I, FINANCE AND TAXATION

IT IS ORDAINED by the Town Council of North Smithfield, Rhode Island, that the Code of Ordinances, of the Town of North Smithfield, Rhode Island, **SEC. 6-3.2, CHAPTER 6, ARTICLE I, FINANCE AND TAXATION** is hereby amended to read as follows:

Sec. 6-3.2. Veteran, Widow/Widower of Veteran, 100 Percent Disabled Veteran, Specially Modified Housing for Service-Disabled Veteran, Prisoner of War

State Law reference—Exemption from local taxation for veteran, etc., G.L. 1956, § 44-3-4(a); additional exemption for certain disabled veterans, etc., G.L. 1956, § 44-3-4(b), (i); additional exemption adopted by ordinance for a veteran who was a prisoner of war, G.L. 1956, § 44-3-4(e).

A veteran, widow of veteran, disabled veteran, gold star parent, as allowed by R. I. General Laws 44-3-4, 30-18-1, 30-22-1, 2, 3, 4, must file, with the North Smithfield Tax Assessor on or before midnight of the thirty-first day of December, a request for tax dollar credit on the following basis:

(a) Veteran exemptions—Forms prescribed.

To qualify for the tax credits, set forth in this subdivision, a taxpayer must file an application with the tax assessor in a form approved by the tax assessor.

(b) Veterans—Widow/widower of veteran.

Pursuant to the authority granted pursuant to G.L. § 44-3-4(a)(1), there is hereby established a tax dollar credit reduction from taxation for the real or personal property of any veteran of military or naval service of the United States of America, or unmarried widow/widower of a veteran. The tax dollar credit reduction amount granted from taxation by this section shall be a tax credit in the amount of \$350 for a veteran and \$200 for the unmarried widow/widower of a veteran.

(c) Specially modified housing for service disabled.

Pursuant to the authority granted pursuant to G.L. § 44-3-4(b), there is hereby established a tax dollar credit reduction from taxation for the real or personal property of any veteran of military or naval service of the United States of America, or the unmarried widow/widower or that veteran, who is determined, under applicable federal law by the Veterans Administration of the United States, to be totally disabled and has "specially adopted housing" under the laws administered by the Veterans Administration. The tax dollar credit reduction amount granted from taxation by this section shall be a tax credit in the amount of \$350 for that disabled

veteran or the unmarried widow/widower or that veteran. Provided that it is occupied as his or her domicile.

(d) Service-related total disability.

Pursuant to the authority granted pursuant to G.L. § 44-3-4(c), there is hereby established a tax dollar credit reduction from taxation for the real or personal property of any veteran determined to be 100 percent VA disabled, of military or naval service of the United States of America, or the unmarried widow/widower of that veteran. The tax dollar credit reduction amount granted from taxation by this section shall be a tax credit in the amount of \$350 for that disabled veteran or the unmarried widow/widower or that veteran.

(e) Gold star parent.

Pursuant to the authority granted pursuant to G.L. § 44-3-5, there is hereby established a tax dollar credit reduction from taxation for the real or personal property of any person whose son or daughter has served with the armed forces of the United States of America, providing the death was determined to be in the line of duty. The tax dollar credit reduction amount granted from taxation by this section shall be a tax credit in the amount of \$350 for that gold star parent.

(f) Exemption for prisoner of war veterans.

Pursuant to the authority granted pursuant to G.L. § 44-3-4(e), there is hereby established a tax dollar credit reduction from taxation for the real or personal property of any veteran of military or naval service of the United States of America who has been classified or determined to be a prisoner of war by the Veterans Administration of the United States. The tax dollar credit reduction amount granted from taxation by this section shall be a tax credit in the amount of \$350 for that veteran.

In the event that a tax dollar credit granted in this section 6-3.2 results in a net credit to taxpayer, no liability shall exist on the town for the payment thereof; the tax dollar credit shall apply on a yearly basis and not be carried forward.

ORDINANCE TITLE:

Received by:

Joanne Buttie, Town Clerk

Date

7/11/2022

Approved as to form:

David V. Igliazzi, Town Solicitor

The duly elected Town Council of the Town of North Smithfield have hereunto set their hands and caused this ordinance to be adopted.

First Posting Date: June 29, 2022 (Required)

First Reading Date: July 5, 2022 (Required)

Second Reading Date: July 7, 2022 (Required)

Advertisement Dates: (If applicable)

Public Hearing Date: July 7, 2022 (If applicable)

Publication after Passage Date: July 14, 2022 (Required)

Effective Date: This ordinance shall take effect upon passage.

Passed by the Town Council on

July 7, 2022

NORTH SMITHFIELD TOWN COUNCIL

John Beauregard, President

Kimberly L. Alves, Vice President

Stephen Corriveau

Claire V. O'Hara

Paul E. Vadenais

Town Administrator

Paul J. Zwolenski

