

Tax Assessor
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Tax Collector
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May 4, 2020

To the Honorable Town Council
Town Hall
Portsmouth RI

Re: Request to amend Ordinance 99-6-28- AN ORDINANCE RELATING TO
ADJUSTMENT OF TAX EXEMPTIONS IN YEARS OF TOWN WIDE REAL
PROPERTY REEVALUATION

Because of the most recent reevaluation, it is necessary (RIGL 44-3-24) to adjust
the personal exemptions to ensure that the tax savings are equal to last year.

Article XI. Adjustments of Exemption During Town-Wide Reevaluation
Years

[Adopted 6-28-1999 by Ord. No. 99-6-28]

§ 352-36. Adjustment of exemptions.

It is hereby ordained by the Portsmouth Town Council that in any year in
which there is a property tax reevaluation in the Town of Portsmouth, the
Tax Assessor/Collector of the Town of Portsmouth is hereby authorized to,
and shall, adjust the tax exemptions of all persons entitled thereto
pursuant to Town ordinance of Title 44 of the Rhode Island General Laws.
Said adjustment shall be made to reflect the same monetary savings that
existed for the year prior to revaluation of the real property. Said
adjustments shall be made for the following exemptions: veteran;
unmarried widow of veteran; totally blind; Gold Star parent; 100% disabled
(service-connected); 100% disabled (not service-related); senior citizen;
and prisoner of war.

§ 352-37. When effective.

This article shall take effect upon passage and shall authorize the Tax
Assessor/Collector to adjust exemptions applicable to the assessment of
December 31, 2019.

Matthew A. Helfand
Tax Assessor/Collector RICA

TITLE 44

Taxation

CHAPTER 44-3

Property Subject to Taxation

SECTION 44-3-24

§ 44-3-24. Reevaluation of real property – Adjustment of exemption upon.

The city and town councils of the various cities and towns may provide, by ordinance, for the adjustment of the tax exemption for all persons entitled to it pursuant to this chapter in any year that the city or town has a real property reevaluation. The adjustment shall be made to reflect the same monetary savings that appeared on the property tax bill that existed for the year prior to reevaluation of the real property. If any provision of this section is held invalid, the remainder of this section and the application of its provisions shall not be affected by that invalidity.

History of Section.

(P.L. 1983, ch. 5, § 1; P.L. 1985, ch. 136, § 1.)