

TOWN OF PORTSMOUTH, RI

Ordinance # 2020 –

**CURATIVE ORDINANCE
RETROACTIVELY REENACTING AND REINSTATING
SENIOR CITIZEN TAX EXEMPTION**

WHEREAS, on June 28, 1969, the Town Council adopted Ordinance No. 98 (amended on March 10, 1980 by Ordinance No. 80-2 and on October 28, 2002 by Ordinance No. 2002-10-28 B), providing a tax exemption for senior citizens (the “Senior Citizen Exemption”); and

WHEREAS, on March 11, 2013, the Town Council formally adopted the current “Code of the Town of Portsmouth, Rhode Island”; and

WHEREAS, Chapter 1, Article II, Section 1-5 of the Code provided that “...all ordinances of a general and permanent nature adopted on or before June 25, 2012, and not contained in such Code are hereby repealed from and after March 11, 2013, except as hereinafter provided”; and

WHEREAS, it has come to the attention of Town officials that the Senior Citizen Exemption ordinance (Ordinance No. 98, as amended by Ordinance No. 80-2 and Ordinance No. 2002-10-28 B) may have technically been repealed through the adoption of the Code on March 11, 2013; and

WHEREAS, any such repeal of the Senior Citizen Exemption ordinance was the result of inadvertence and mistake; and

WHEREAS, the Senior Citizen Exemption has continuously been provided to eligible taxpayers each year following adoption of the Code on March 11, 2013; and

WHEREAS, the purpose of this Curative Ordinance is to cure and correct the inadvertent repeal of the Senior Citizen Exemption (as amended) on March 11, 2013 and to retroactively reenact and reinstate said ordinance;

NOW THEREFORE, it is hereby ORDAINED by the Town Council of the Town of Portsmouth:

Section 1. Ordinance No. 98 (as amended by Ordinance No. 80-2 and Ordinance No. 2002-10-28 B) is hereby reenacted, reinstated and declared to be legal, valid and of full force and effect.

Section 2. Accordingly, the Town Code, Chapter 352, entitled “Taxation” is hereby supplemented by adding the following article:

Article XIV
Senior Citizen Exemption

§ 352-47.

The Town Council of the Town of Portsmouth hereby exempts from taxation the real property situated in said Town and owned and occupied by any one or more persons 65 years of age or over, which exemption shall be in an amount not exceeding \$3,000 of valuation and which exemption shall be prorated among the owners of such real property in addition to any and all other exemptions from taxation to which said person may otherwise be entitled. Said exemption shall be applied uniformly and without regard to ability to pay, and shall be granted upon proof of the following:

- A. Age.
- B. Ownership of said residential property for a period of one year next prior to the filing of an application for tax exemption.
- C. Residency.
- D. Legal domicile in said Town, and being a qualified elector.

§ 352-48.

No income-bearing residential property, business property or combination of business and residential property, owned and occupied by any person or persons 65 years of age or over shall be entitled to the exemption herein provided. It is the express purpose of this article to confine said exemption to residential property exclusively used as such by the owners thereof. Professional persons who operate and conduct their respective professions from their residences shall not be entitled to the exemption provided for herein. The practice of said profession from any residence shall be deemed, for the purpose of this article, to constitute income-bearing property.

§ 352-49. Filing of application; proof of right to exemption.

No person shall be entitled to any exemption herein authorized by this subdivision in any year without first filing an application with the tax assessors on forms furnished by the assessors. Each application shall be sworn to by the applicant or applicants under penalty of perjury. Proof of age, ownership, occupancy and legal domicile shall be furnished in the following manner:

- A. Age may be proved by furnishing to the assessors either a birth certificate, certificate of citizenship, baptismal certificate, affidavit of a third party or by such other means as may be approved by the assessors.

- B. Ownership may be established by furnishing the tax assessors with the date of purchase and land record citation of same by the applicant of the residential property involved.
- C. “Resident” means one legally domiciled within the Town for a period of one year, ending with the date of assessment for the year for which the exemption is claimed. Mere seasonal or temporary residence within the Town of whatever duration shall not constitute domicile within the Town for the purpose of this article. Absence from this Town for a period of 12 months shall be prima facie evidence of abandonment of domicile in the Town. The burden of establishing legal domicile within the Town shall be upon the applicant.
- D. In addition to the requirement of domicile within the Town at the time of making application, the applicant must have been a resident of the Town for a period of one year, ending with the date of assessment for the year for which the exemption is claimed; and further, the applicant for this exemption must have owned and had title to his or her dwelling house for the same one-year period, and must be a qualified elector of the Town.
- E. An applicant may provide proof of right to exemption if the above specified methods are not available to him or her by furnishing military records, passports, certificate of citizenship, or by such other evidence or proof as may be required by the assessors.
- F. In the event that the applicants are cotenants, joint tenants or tenants by the entirety, the proof enumerated above by any one of the applicants shall be sufficient to be entitled to the exemption.
- G. The tax assessors shall provide suitable forms for use in filing claims for exemption.

§ 352-50. Termination of exemptions.

All exemptions shall terminate upon conveyance of the subject property, death of the person or persons exempted or the moving of such person or persons from the Town.

§ 352-51.

This ordinance shall take effect upon passage, and the exemption shall be applicable to the tax year following assessment date of 12-31-69 and for each tax year thereafter.

Section 3. This Ordinance shall take effect and apply retroactively, as of March 11, 2013, the date of adoption of this Code.

**ADOPTED BY TOWN COUNCIL
ACTION ON _____**

Jennifer M. West, Town Clerk