

THE TOWN OF WEST GREENWICH
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

ORDINANCE NO.

AN ORDINANCE RELATING TO THE HOMESTEAD EXEMPTIONS
IN THE TOWN OF WEST GREENWICH

IT IS ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF
WEST GREENWICH, RHODE ISLAND, AS FOLLOWS:

Section 1. Homestead exemptions.

Notwithstanding any other provisions of the general or special laws to the contrary, the town council may annually fix the amount of homestead exemptions with respect to assessed value from taxation on taxable real property used for residential purposes in the town and to grant homestead exemptions to such residential real estate in an amount not to exceed forty percent (40%) of the assessed value. Any such exemption shall only apply to residential property improved with a dwelling house. Any such dwelling house shall consist of no more four [4] dwelling units.

Section 2. Qualifying Property Defined.

1. Property that qualifies for a homestead exemption includes residential real estate consisting of no more than four [4] dwelling units and dwellings on leased land including mobile homes.
2. Property owners who have had his or her tax assessment stabilized pursuant to Ordinance 22 of the Town of West Greenwich shall not qualify for a homestead exemption.
3. Residential property for which a Certificate of Occupancy has not been issued by the building official shall not qualify for a homestead exemption.
4. Vacant land shall not qualify for a homestead exemption.

Section 3. Changes of use - - Effect on exemption.

Exemptions for properties which experience an otherwise disqualifying change in use during the calendar year shall be determined and remain qualified for exemption according to the use in place as of December 31 of the year preceding the use change. Any qualified exemption shall remain in effect until the following December 31. No exemption will become effective for a property which experiences an otherwise qualifying change of use until the following December 31.

Section 4. Severability.

The invalidity of any section or sections or parts of any section of sections shall not affect the validity of the remainder of the act.

Section 5. Effective date.

This act shall take effect upon passage.