

# *Town of West Greenwich*

INCORPORATED 1741

NO.22

ORDINANCE STABILIZING TAXES OF THE ELDERLY  
APPROVED JUNE 14, 1972  
AMENDED JULY 8, 1992  
AMENDED NOVEMBER 10, 1993

Be it ordained by the Town of West Greenwich as follows:

SECTION 1. AUTHORIZATION:

Pursuant to the Rhode Island Public Laws of 1972, Chapter 12, as amended by Rhode Island Public Laws of 1992, Chapter 41, there is hereby enacted an ordinance for the stabilization of taxes for the elderly, as hereinbelow set forth.

SECTION 2. LIMITATIONS:

Every person who is a citizen and legal resident of the town of West Greenwich, of the age of sixty-five (65) years or more, and residing in the town of West Greenwich for seven (7) years or more in the same dwelling house owned by him or her, or in a dwelling house of equal or less value, which is a constituent part of his or her real property, on a proper claim being made therefor, shall be entitled to the stabilization of his or her tax assessment on such real property at the then existing rate and valuation. An exception to the seven (7) year residency requirement in the same dwelling shall be made for any person who moved to a second dwelling of equal or less value, during said seven (7) year period. Those persons who would otherwise qualify but have been forced to relocate their residence within the town of West Greenwich due to the acquisition of their residence by the state for reservoir purposes during said seven (7) year period shall also be entitled to the benefits of this ordinance.

SECTION 3. RESTRICTIONS:

The restriction stabilizing the tax rate and valuation on the property of elderly persons, contained in this ordinance, shall not apply to the portion of the tax, if any, assessed by the town for the purpose of paying the indebtedness of the town and the interest thereon, and for appropriation to any sinking fund of the town, which portion of the tax shall be paid in full.

SECTION 4. DEFINITIONS AND CONDITIONS:

The stabilization of tax assessment shall be subject to the following definitions and conditions:

- (a) The stabilized tax assessment shall apply only to the owner-occupied, single-family dwelling and to the homesite lot on which the dwelling is situated, along with any out-buildings on the homesite used with the dwelling which are not additional dwellings. The homesite lot shall be a single parcel of land that is shown on the tax assessor plat map with a single plat and lot number (except that, a vacant lot of less than two (2) acres, which is contiguous to the homesite lot, may be joined to the homesite lot and shall qualify for stabilized tax assessment, provided the so joined lots are thereafter shown on the tax assessor plat map as a single homesite lot.) A land parcel of two (2) or more acres with assigned plat and/or lot number different from the homesite plat and lot number whether contiguous or non-contiguous to the homesite lot shall not have stabilized tax assessment.
- (b) The term "legal resident" as used in this ordinance shall mean a person who is eligible to become a qualified elector in the town of West Greenwich, and who resides and has resided in the town of West Greenwich in the same dwelling, owned by him or her, for the preceding seven (7) or more years that being the dwelling identified on the application for stabilized taxes. No person who is not a legal resident of the town shall be entitled to stabilized taxes.
- (c) The stabilized tax assessment as provided in this ordinance shall apply to jointly owned property if any of the joint tenants meet the applicant qualifications. The stabilized tax assessment benefit shall be in addition to any exemptions to which any of these tenants may be entitled.
- (d) The stabilized tax assessment shall terminate upon conveyance of the stabilized property, or upon the death of the qualified applicant, or failure of the qualified applicant to file an annual declaration of eligibility statement. In the case of death, a surviving spouse who meets the applicant requirements and who files proper application, shall have his or her taxes stabilized at the assessment in effect at the time of death.
- (e) The stabilized assessment shall be identified with an account number separate from that assigned to any other buildings and/or land in excess of the homesite. The tax assessor shall stabilize the assessment at the rate and valuation in effect at the date of application, if approved. Any additions to the dwelling and/or outbuildings which do not exceed ten percent (10%) of the stabilized value within any three (3) year period shall remain under the stabilized tax assessment. Improvements that exceed ten percent (10%) in value over any three (3) year period shall be taxed each year thereafter at the current rate and valuation.

(f) Any stabilized tax assessment effected by the tax assessor shall not apply to any decrease in tax assessment below the assessment so stabilized. However, only the rate and valuation that are applicable to a given tax year shall be used in combination to compute any decreased assessment. In such instance, the lower assessment shall apply. Appeal from any tax assessor determinations concerning eligibility or interpretation of the provisions of this ordinance, shall be directed to the tax board of review town of West Greenwich.

(g) The eligibility date for stabilized assessment shall be the date of the applicant's sixty fifth (65th) birthday provided also that the provision of Section 4 (b) above are met. However, the stabilized tax assessments, if approved, shall become effective on the date of application, and shall not be retroactive. The stabilized tax assessment shall be at the rate and evaluation in effect on the date of application. This shall be the same rate and evaluation that was set for the tax/fiscal year that began on the July 1 preceding the date of application.

SECTION 5. QUALIFICATION PROCEDURE:

No person shall be entitled to the stabilized tax assessment as provided in this ordinance unless he or she has filed proper application with the tax assessor and has met all the requirements thereof. The application form shall be provided by the tax assessor's office and shall elicit the following information:

- (a) The name and legal address of applicant.
- (b) The applicant's date of birth.
- (c) The plat and lot number as shown on the tax assessor's plat map, which shall identify the property for stabilized tax assessment.
- (d) The date the property was acquired by the applicant.
- (e) A declaration of eligibility, which shall read: "I, the undersigned, have read and do understand the provisions and limitations set forth in this ordinance under which I am applying for stabilized tax assessment, and I declare by signature that I am a legal resident of the town of West Greenwich and I am eligible for the stabilized tax assessment ordained by this ordinance."
- (f) Following the declaration of eligibility, there shall appear the applicant's notarized signature and date.
- (g) The tax assessor's approval.
- (h) Additionally, the application form shall state that after the initial application and approval of stabilized tax assessment status, the above qualified applicant shall file with the tax assessor a "continuation of eligibility" statement for each tax year that the stabilized tax assessment is claimed. On the statement, the applicant shall verify that he or she is a citizen and legal resident of the town of West Greenwich and still owns and resides at the stabilized property. The renewal statement form shall be provided by the tax assessor and shall be filed prior to March 31 of each year. Failure of the qualified applicant to file the continuation of eligibility statement shall terminate the stabilized tax assessment status for that year.

(i) Proof of age, ownership and domicile shall be presented to the tax assessor at the time of application. The documents of verification along with the application shall be filed in the tax assessor office, and a copy of the application and ordinance shall be provided to the applicant.

SECTION 6. EFFECT:

This amended ordinance shall take effect upon adoption by the West Greenwich town council, and shall apply prospectively to all residents who qualify as of the effective date, and who have not previously been granted stabilized taxes. All residents who qualified prior to the effective date of this amendment, shall comply with the provisions of 5(h) of this ordinance.