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FC-R-2018-15

CUMBERLAND FIRE COMMITTEE

Resolution

RESOLUTION: Amending the By-laws to add tax exemptions

WHEREAS: Each year the Cumberland Fire Committee adopts exemptions in a separate resolution; and

WHEREAS: The Cumberland Fire Committee intends to adopt these exemptions as part of the By-Laws.

BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:

RESOLVED:

Section 1.

Article VI entitled "Taxes" is hereby amended by adding a Section as follows:

SECTION 5 – Tax Exemptions

(a) Pursuant to the Rhode Island General Laws, real and personal property situated within the town may be exempt from taxation up to the amounts established for each exemption listed in this section. The maximum aggregate exemption from taxation for any combination of the exemptions listed shall be \$27,970.00.

(b)

- | | |
|--|-----------------|
| (1) For any veteran and unmarried widow/widower of a veteran,
limit of exemption | \$11,442 |
| (2) For any veteran or unmarried widow/widower of a veteran
who has been determined to be a prisoner of war | \$22,884 |
| (3) For veterans who are classified as totally disabled through service-
related disability, limit of exemption | \$22,884 |

- 1 (4) For persons who are 65 years of age or older and who own and \$22,884
2 (5) occupy real property, limit of exemption
3
4 (6) For persons who qualify as blind, limit of exemption \$22,884

5 (c) Tax exemption for the totally disabled.

6 Every person who is a citizen and resident of the Town who is determined to be totally
7 disabled by the Social Security Administration shall be granted an exemption on the
8 assessed valuation of the person's residential real property. The amount of the
9 exemption will be in accordance with the schedule set forth below, and entitlement to
10 the exemption shall be determined by the person's compliance with the Town of
11 Cumberland's rules and regulations for exemption from property taxes for persons who
12 are totally disabled in Section 36-5(c) of the Cumberland Code of Ordinances.

13 Schedule of exemptions:

- 14
15 (1) Taxpayers having an annual household income, as that term is defined in the
16 rules, of less than \$10,500 shall receive an exemption of **\$12,033** of the
17 assessed valuation.
18 (2) Taxpayers having an annual household income, as that term is defined in the
19 rules, of at least \$10,500 but less than \$15,000 shall receive an exemption of
20 **\$9,627** of the assessed valuation.
21 (3) Taxpayers having an annual household income, as that term is defined in the
22 rules, of at least \$15,000 but less than \$20,000 shall receive an exemption of
23 **\$7,220** the assessed valuation.
24 (4) Taxpayers having an annual household income, as that term is defined in the
25 rules, of at least \$20,000 but less than \$25,000 shall receive an exemption of
26 **\$4,813** of the assessed valuation.

27
28 (d) Eligible persons shall apply with the Town of Cumberland tax assessor on or before
29 March 15 for exemptions to be applied to taxes for the following year and continuing
30 thereafter as long as said persons remain eligible. Any exemption under section (b)(4)
31 above, shall be granted to said person otherwise eligible, only if said person has been a
32 resident of and continuously resided in the town for at least one year prior to the date
33 of application for exemption.

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35 Section 2. This resolution shall become effective upon passage.

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37 Date adopted: May 8, 2018

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Cynthia Ouellette, Chairperson

PASSED:

YAY: 7 NAY: 0

- Champagne
- Hogan
- Ouellette
- Archambault
- Santoro
- Jones
- Scullin