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FC-R-2019-15

CUMBERLAND FIRE COMMITTEE

Resolution

RESOLUTION: Confirming the tax exemptions in the By-laws for FY 2020

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

1 (c) Tax exemption for the totally disabled.

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

9 Schedule of exemptions:

10
11 (1) Taxpayers having an annual household income, as that term is defined in the
12 rules, of less than \$10,500 shall receive an exemption of **\$22,884** of the
13 assessed valuation.

14 (2) Taxpayers having an annual household income, as that term is defined in the
15 rules, of at least \$10,500 but less than \$15,000 shall receive an exemption of
16 **\$9,627** of the assessed valuation.

17 (3) Taxpayers having an annual household income, as that term is defined in the
18 rules, of at least \$15,000 but less than \$20,000 shall receive an exemption of
19 **\$7,220** the assessed valuation.

20 (4) Taxpayers having an annual household income, as that term is defined in the
21 rules, of at least \$20,000 but less than \$25,000 shall receive an exemption of
22 **\$4,813** of the assessed valuation.

23
24 (d) Eligible persons shall apply with the Town of Cumberland tax assessor on or before
25 March 15 for exemptions to be applied to taxes for the following year and continuing
26 thereafter as long as said persons remain eligible. Any exemption under section (b)(4)
27 above, shall be granted to said person otherwise eligible, only if said person has been a
28 resident of and continuously resided in the town for at least one year prior to the date
29 of application for exemption.

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

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33 Date adopted: May 9, 2019

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36 _____
37 Cynthia Ouellette, Chairperson

38
39 PASSED:

40 YAY: 7 NAY: 0