

**TOWN OF BRISTOL, RHODE ISLAND**

**A RESOLUTION IN SUPPORT OF LEGISLATION AMENDING THE TOWN OF BRISTOL'S REAL ESTATE TAX EXEMPTION FOR PERSONS OVER THE AGE OF SIXTY-FIVE (65) YEARS TO REQUIRE THAT ELIGIBLE PROPERTIES BE OWNED AND OCCUPIED BY SAID PERSONS FOR A PERIOD OF TWENTY (20) YEARS**

**WHEREAS**, the Bristol Town Council desires to grant real estate tax relief to long term residents over the age of sixty-five (65); and

**WHEREAS**, the Town of Bristol has no such authority over taxation without enabling legislation from the General Assembly; and

**WHEREAS**, the General Assembly has granted such authority to other municipalities in Rhode Island through enabling legislation;

**NOW, THEREFORE, BE IT RESOLVED:**

1. The Bristol Town Council hereby respectfully requests the General Assembly to enact a proposed amendment to Chapter 44-3 of the Rhode Island General Laws, submitted herewith and appended hereto, in the 2024 legislative session, in order to enable the Town of Bristol to require that properties be owned and occupied for a period of twenty (20) years to receive real estate tax exemptions for persons over the age of sixty-five (65) years.
2. This resolution shall take effect upon passage.

ATTEST:

\_\_\_\_\_  
Melissa Cordeiro  
Town Clerk

\_\_\_\_\_  
Nathan T. Calouro, Chairman  
Bristol Town Council

2024 --

STATE OF RHODE ISLAND  
IN GENERAL ASSEMBLY  
JANUARY SESSION, A.D. 2024

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AN ACT

RELATING TO TAXATION

Introduced by:

Date Introduced:

Referred to:

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-3 of the General Laws entitled “Property Subject to Taxation” is  
2 hereby amended to read as follows:

3 **§ 44-3-13. Persons over the age of 65 years — Exemption.**

4 (a) Bristol. The town of Bristol may exempt from taxation the real estate situated in the town  
5 owned and occupied for a period of twenty (20) years by any resident over the age of sixty-five  
6 (65) years, as of the preceding December 31st; or, over the age of seventy (70) years, as of the  
7 preceding December 31st; or, over the age of seventy-five (75) years, as of the preceding  
8 December 31st, and which exemption is in addition to any and all other exemptions from taxation  
9 to which the resident may otherwise be entitled. The exemption shall be applied uniformly and  
10 without regard to ability to pay. Only one exemption shall be granted to cotenants, joint tenants,  
11 and tenants by the entirety, even though all the cotenants, joint tenants and tenants by the entirety  
12 are sixty-five (65) years of age or over as of the preceding December 31st. The exemption applies  
13 to a life tenant who has the obligation for payment of the tax on real estate. The town council of  
14 the town of Bristol shall, by ordinance, establish the value of this exemption.

15 SECTION 2. This act shall take effect upon passage.

EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

RELATING TO TAXATION

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1           This act would provide that the town of Bristol shall limit its real estate tax exemption for  
2 residents over the age of sixty-five (65) years to properties that have been owned and occupied by  
3 said residents for a period of twenty (20) years.

4           This act would take effect upon passage.

**Residency Period Requirements for Senior Real Estate Tax Exemptions by Town**

| <b>TOWN</b>       | <b>Residency Period Required</b>  | <b>STATUTE</b>                       |
|-------------------|---|--------------------------------------|
| Bristol, RI       | 0 years for <b>EXEMPTION</b><br><br>(20 years for deferral)                                       | § 44-3-13.9(a)<br><br>§ 44-3-57      |
| Central Falls, RI | 0 years for <b>EXEMPTION</b>  | § 44-3-13.9(b)                       |
| Charlestown       | 0 years for <b>EXEMPTION</b>  | § 44-3-13.9(k)                       |
| Coventry          | (0 years for deferral [no exemption available])   | § 44-3-20.1                          |
| Cranston          | 0 years for <b>EXEMPTION</b>  | § 44-3-13.9(c)                       |
| Cumberland        | 0 years for <b>EXEMPTION</b>  | § 44-3-13.2                          |
| East Greenwich    | 0 years for <b>EXEMPTION</b><br><br>(5 years for deferral – applied to tax increase amounts only) | § 44-3-13.9(d)<br><br>§ 44-3-58.1    |
| Exeter            | 0 years for <b>EXEMPTION</b>  | § 44-3-13.12                         |
| Foster            | 0 years for <b>EXEMPTION</b>  | § 44-3-13.14                         |
| Glocester         | 0 years for <b>EXEMPTION</b>  | § 44-3-13.5                          |
| Jamestown         | 5 years for <b>EXEMPTION</b><br><br>(5 years for deferral)  | § 44-3-13.6(v)(3)<br><br>§ 44-3-20.3 |
| Lincoln           | 5 years for <b>EXEMPTION</b>  | § 44-3-13.9(e) &<br>§ 44-3-15.5      |
| Middletown        | 0 years for <b>EXEMPTION</b><br><br>(0 years for deferral)  | § 44-3-39<br><br>§ 44-3-20           |
| Narragansett      | 0 years for <b>EXEMPTION</b><br><br>(0 years for deferral)  | § 44-3-23<br><br>§ 44-3-58           |
| North Kingstown   | 20 years for <b>EXEMPTION</b>   | § 44-3-13.9                          |
| Pawtucket         | 0 years for <b>EXEMPTION</b>  | § 44-3-50                            |
| Portsmouth        | 0 years for <b>EXEMPTION</b><br><br>(7 years for deferral)  | § 44-3-32<br><br>§ 44-3-16.1         |
| Smithfield        | 3 years for <b>EXEMPTION</b>  | § 44-3-51                            |
| Tiverton          | 0 years for <b>EXEMPTION</b>  | § 44-3-13.9(g)                       |
| Warren            | 0 years for <b>EXEMPTION</b>  | § 44-3-13.9(h)                       |
| West Warwick      | 0 years for <b>EXEMPTION</b>  | § 44-3-13.1                          |
| Westerly          | 5 years for <b>EXEMPTION</b>  | § 44-3-13.9(j)                       |