

An ordinance in amendment of the Code of the Town of Tiverton, Chapter 74. The Town Council of the Town of Tiverton hereby ordains that Chapter 74 of the Tiverton Town Code be amended as follows:

Secs. 74-52—74-~~59~~**71**. - Reserved.

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### DIVISION 3. - ~~PRISONERS OF WAR~~ VETERANS' EXEMPTIONS

#### ~~Sec. 74-72.—Exemption authorized.~~

~~In addition to the exemptions provided in this article, there is an additional \$15,000.00 exemption from local taxation on real and personal property for any veteran of the military or naval service of the United States of America who has been or shall be classified as, or determined to be, a prisoner of war by the Veterans Administration of the United States.~~

#### Sec. 74-60. Veterans

Each person who qualifies as a Veteran as defined under Rhode Island General Law § 44-3-4 and § 44-3-4.2 shall receive a tax credit of \$200 on either their real or personal property tax bill.

#### Sec. 74-61. Widow/Widower of a Veteran

A surviving spouse of a qualified Veteran as described in Section 74-60 of this Chapter who has not remarried, shall be entitled to a tax credit of \$200 on either their real or personal property tax bill.

#### Sec. 74-62. Disabled Veterans

An honorably discharged veteran who is determined by the Veterans Administration of the United States of America to be totally disabled through service-connected disability and who presents to the assessors a certificate from the Veterans Administration that the person is totally disabled, which certificate remains effectual so long as the total disability continues shall receive a tax credit of four \$400 on either their real or personal property tax bill.

#### Sec. 74-63. Specially Adopted Housing

Any veteran and/or the unmarried widow or widower of a deceased veteran of the military or naval service of the United States who is determined, under applicable federal law by the Veterans Administration of the United States, to be totally disabled through service-connected disability and who, by reason of the disability, has received assistance in acquiring "specially adopted housing" under laws administered by the veterans' administration and satisfactory evidence of receipt of the assistance is furnished to the assessors shall receive a tax credit of \$200 on their real property tax bill, provided that the real estate is occupied as his or her domicile by the person and provided that, if the property is designed for occupancy by more than one

family, then only that value of so much of the house as is occupied by the person as his or her domicile is exempted.

**Sec. 74-65. Gold Star Parents**

Every person whose son or daughter has served with the armed forces of the United States of America and has lost his or her life as a result of his or her service with the armed forces of the United States of America, providing the death was determined to be in the line of duty shall receive a tax credit of \$120 on either their real property tax bill, provided that there shall be but 1 credit granted where both parents of the deceased son or daughter are living.

**Sec. 74-66. Prisoners of War**

Any veteran of military or naval service of the United States or the unmarried widow or widower of person who has been or shall be classified as, or determined to be, a prisoner of war by the Veterans' Administration of the United States shall receive a tax credit \$600 on either their real or personal property tax bill.

**Secs. 74-~~73~~67 – 74-74 Reserved**

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**DIVISION 5 – ECONOMIC DEVELOPMENT REAL ESTATE EXEMPTIONS**

**Secs. 74-86 – 74-~~100~~89 Reserved**

**DIVISION 6 – VISUALLY IMPAIRED PERSONS**

**Sec. 74-90. - Visually Impaired Persons**

Each person who is legally blind according to federal standards as certified by a licensed physician or as certified by the Rhode Island services for the blind and visually impaired shall receive a tax credit of \$300 on either their real or personal property tax bill.

**Sec. 91-100 Reserved**

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*This ordinance shall take effect on passage.*