

CHAPTER 2021-15

No. 236 AN ORDINANCE IN AMENDMENT OF CHAPTER 21 "REVENUE AND FINANCE", ARTICLE V OF THE CODE OF ORDINANCES, ENTITLED "REAL PROPERTY TAX EXEMPTION FOR ELDERLY", AMENDING SECTION 21-111 "EXEMPTION GRANTED; CONDITIONS"

Approved June 1, 2021

*Be it ordained by the City of Providence:*

**SECTION 1:** Sec. 21-111 of the Code of Ordinances of the City of Providence, entitled "Exemption granted; conditions", is hereby further amended by making the following changes to the language of Article V, Section 21-111 with additions underlined and deletions struck out:

Sec. 21-111. - Exemption granted; conditions.

A real property exemption from assessed value taxation is granted to any person sixty-five (65) years of age or over, who owns and occupies residential property located in the City of Providence, as qualified in section 21-182 of article X of this Code, provided, however, that only one (1) such exemption shall be granted to co-tenants, joint tenants and tenants by the entirety who are sixty-five (65) years of age or over. Such exemption shall be granted upon proof of the following:

- (1) Age;
- (2) Ownership of said residential property;
- (3) Occupancy of same;
- (4) That said taxpayer is legally domiciled in the City of Providence.

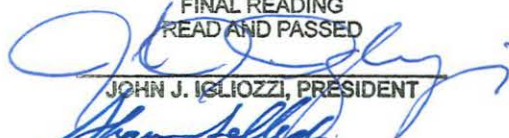

Such proof shall conform to the provisions of section 21-112 of this article. Nothing contained herein shall abrogate or affect the authority conferred upon the city assessor by the provisions of R.I.G.L. 1956 § 44-3-3(16), as amended.

**SECTION 2:** This ordinance shall take effect upon passage.

IN CITY COUNCIL  
MAY 6 2021  
FIRST READING  
READ AND PASSED

 CLERK

IN CITY  
COUNCIL  
MAY 20 2021  
FINAL READING  
READ AND PASSED

  
JOHN J. IGLIOZZI, PRESIDENT  
 CLERK

I HEREBY APPROVE.

  
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Mayor  
Date:  6/1/21