

**STATE LAW
MUNICIPAL EXEMPTIONS AVAILABLE**

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|--|-------------------------|----------|---|
| Qualified Veteran Service Dates | | | |
| | (Real Estate) | \$4,970 | Unmarried widow of qualified veteran |
| | or (Motor Vehicle) | \$3,000 | Gold Star parents (one only) |
| Please call Veterans Affairs, or Tax Assessor's Office | | | Service-connected disabled veteran |
| For a complete list of qualified dates | | | Certified blind residents |
| Office of Veterans Affairs Providence | | | Total service-connected disable veteran |
| 1-800-827-1000 | | | who live in "Specially adapted housing" |
| Tax Assessor's Office (401) 553-8827 | | | Farm, Forest, Open Space Act (P.L. 1968 Chapter 288) |
| Persons who actually served | | | State "Property" Tax Relief Act 44-4-19 |
| Real Estate | | | "Property Tax Relief is available to people 65 or older (or |
| Senior Citizens 65 or older by Dec. 31, 2017 | | \$40,000 | younger if receiving Social Security Disability Income) |
| or Widows or Widowers age 62 by Dec. 31, 2017 | | \$40,000 | and making \$30,000 or less income." |
| Totally Disable "Ordinance #548" | | \$8,290 | (For assistance with the state property tax relief act |
| (Combined annual income \$14,500 or less) | | | 44-4-19 call The Johnston Senior Center at 944-3343 |
| P.O.W. | | \$24,850 | weekdays 8:30 and 4:00) |
| Hardship/Inability | | \$10,000 | |
| Homestead | | | FISCAL YEAR 2018/2019 |
| (single family/owner occupied residential property) | 20% of assessed value | | TOTAL AMOUNT OF STATE |
| (two family home/ owner occupied) | 10% of assessed value | | AID TAX RATE REDUCED BY |
| (three family home/ owner occupied) | 6.67% of assessed value | | \$22,869,301 |
| Senior, Disabled Citizens and Disabled 3.5% Deferment | | | \$11.72 |
| Veteran Tax Deferment Program | | | |

Conditions apply to the above listed exemptions. Applications for exemptions must be filed by April 15 of the same tax year. Exemptions filed after April 15 will be applied to the following tax year. Johnston Town Code § 307-6.

All exemptions shall terminate upon the conveyance of the subject property, death of the persons exempted or the moving of such person from the Town; also when the subject property is so altered as to character and use that the same becomes subject to the provisions of § 307-2 of the Johnston Town Code. Johnston Town Code § 307-5.

The Town of Johnston may impose a penalty on any unpaid balance of taxes. R.I.G.L. § 44-5-8. A penalty of 6% per annum may be imposed on the unpaid balance of real estate and/or personal property taxes due and owing. Johnston Town Code § 307-12.

Tax bills under \$100.00 must be paid in full.

A taxpayer who wishes to appeal his/her tax assessment must file an Application for Appeal of Property Tax in the tax assessor's office within ninety (90) days from the date the first tax payment is due. R.I.G.L. 44-5-26. Applications for Appeal of Property Tax are available in the tax assessor's office.

Please call (401) 553-8824, (401) 553-8825 or (401) 553-8827 if you require an appeal form.

Motor Vehicle values have been established by the Rhode Island Vehicle Value Commission established by R. I.G.L. § 44-34-11. Appeals to the Rhode Island Vehicle Value Commission must be filed with the Tax Assessor's office within thirty (30) days of notice of valuation. R.I.G.L. § 44-34-8. Please note that the local tax assessors cannot adjust values set by the Rhode Island Vehicle Value Commission. Please also be aware that there are no provisions to permit adjustment of the presumed value due to physical condition, high mileage, or cost of acquisition. Cancellation of registration requires surrender of license plates to the Division of Motor Vehicles. Your vehicle will be taxed unless your license plates are surrendered to the Division of Motor Vehicles and your registration is properly cancelled.

No exemptions can be applied to leased vehicles.
