

AN ORDINANCE AMENDING CHAPTER 321 OF THE TOWN OF SMITHFIELD CODE OF ORDINANCES ENTITLED "TAXATION".

IT IS HEREBY ORDAINED BY THE TOWN OF SMITHFIELD AS FOLLOWS:

Section 1. Chapter 321, Sections 321-7, 321-11.4, and 321-11.5 of the Smithfield Code of Ordinances entitled "Taxation" is hereby amended as follows:

ARTICLE II

Tax Exemptions; Tax Freeze

§ 321-7. Veterans.

- A. The Tax Assessor may exempt from taxation the property of veterans situated in the Town as defined in § 44-3-4 of the General Laws of Rhode Island (1956, as amended) in the amount of \$10,000.
- B. The Tax Assessor may provide for an additional exemption from taxation on the property of one-hundred-percent disabled veterans situated in the Town as defined in § 44-3-4 of the General Laws of Rhode Island (1956, as amended) in the amount of \$10,000.
- C. All applications for the above veterans exemptions must be filed with the office of the Tax Assessor by March 15 in order for the property owner to be eligible to receive the exemption on the forthcoming tax bill.

§ 321-11.4. Tax credit for people with paraplegia.

- A. Any resident of the Town of Smithfield with paraplegia and who by reason of the paraplegic disability requires "specially adapted housing" as of the date of the tax assessment shall be entitled to a tax credit in the amount of \$250 to be applied against the tax levied on his or her real property located in the Town of Smithfield. Said credit shall be in addition to any exemption(s) provided for by law to which said person may otherwise be entitled. For the purposes of this section, "specially adapted housing" shall mean real property which has been specifically altered and/or changed in some way in order to meet the needs of a person or persons with a paraplegic disability who reside at the property.
- B. In order to qualify for this credit, the applicant shall be a Smithfield resident who shall be an owner of and reside in the real estate to which the credit is to be applied as of the time of the application for the credit, provided that only one such tax credit be given per household on a parcel of real estate in any given year.

- C. Persons eligible for this credit shall file an application with the Tax Assessor on or before midnight of the 15th day of March of the year in which the credit is requested on forms to be provided by the Tax Assessor. The Tax Assessor shall have the authority to inspect the property to verify the modifications have been made.

§ 321-11.5 Special Olympics Rhode Island, Inc exemption.

- A. In accordance with Rhode Island General Laws 1956, as amended, the Town of Smithfield hereby exempts the Special Olympics Rhode Island, Inc. from taxation of real and personal property.
- B. This exemption shall apply only to any and all real and personal property owned by the Special Olympics Rhode Island, Inc. as of the date of enactment of this Ordinance.

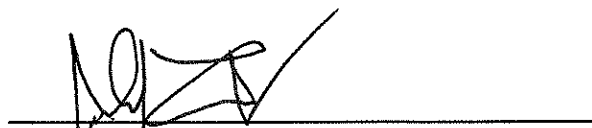
Section 2. These ordinance amendments shall take effect thirty (30) days after their adoption.

APPROVED AS TO FORM AND LEGALITY:

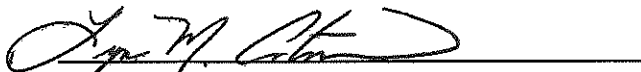


Anthony M. Gallone, Jr.
TOWN SOLICITOR

ADOPTED: October 7, 2025



John V. Tassoni, Jr.
TOWN COUNCIL PRESIDENT



Lyn M. Antonuccio
TOWN CLERK

