

ORDINANCE AMENDMENT

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

Chapter 321: TAXATION

Chapter 321 of the Smithfield Code of Ordinances is hereby amended as follows:

§ 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 \$4,000.
- B. The Tax Assessor may provide for an additional exemption from taxation on the property of 100% 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.

§ 321-8. Gold star parents.

- A. The Tax Assessor may exempt from taxation the property of gold star parents situated in the Town as defined in § 44-3-5 of the General Laws of Rhode Island (1956, as amended) in the amount of \$6,000.
- B. All applications for the gold star parents exemption 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.

§ 321-10. Prisoners-of-war.

- A. In addition to the exemptions provided heretofore, the Tax Assessor may exempt from taxation the property of prisoners-of-war situated in the Town of Smithfield as defined in § 44-3-4 of the General Laws of Rhode Island (1956, as amended) in the amount of \$15,000.

- B. Said exemption may apply to any veteran of 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, or the unmarried widow or widower of such a person.

- C. All applications for the prisoner-of-war exemption 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.