

PUBLIC NOTICE

(*AMENDED TO INCLUDE EXECUTIVE SESSION)

IN ACCORDANCE WITH THE CHARTER OF THE TOWN OF BRISTOL
ARTICLE 2, TOWN COUNCIL: SECTION 205-MEETINGS,
UPON INSTRUCTION OF THE TOWN COUNCIL
BE ADVISED OF THE FOLLOWING:

**A SPECIAL TOWN COUNCIL MEETING
HAS BEEN SCHEDULED FOR**

**WEDNESDAY, SEPTEMBER 20, 2023
BEGINNING AT 7:00 PM**

**TOWN HALL- COUNCIL CHAMBERS
10 COURT STREET
BRISTOL, RI 02809**

In-Person Participation Only

***Important Notice**

* The public may VIEW the meeting live by using the following link:
<https://us06web.zoom.us/j/83508961750>, or by visiting zoom.com meeting
code 835-0896-1750. Please be advised, that this link will not allow
for public participation

**PLEASE BE ADVISED THAT THE COUNCIL INTENDS TO DISCUSS AND/OR
ACT UPON EACH AND EVERY ITEM APPEARING ON THIS AGENDA**

AGENDA

1. Workshop re Property Tax Classification
2. * Community Development Director Williamson Request for
Executive Session Pursuant to RIGL § 42-46-5 (a) (5) - Open
Space Acquisition
3. Adjournment

Per Order of the Town Council
Melissa Cordeiro
Council Clerk

POSTED: September 6, 2023
Amendment posted: Sept. 14, 2023



Town of Bristol, Rhode Island

Department of Community Development

235 High Street
Bristol, RI 02809
bristolri.gov
401-253-7000

Mailing address: 10 Court Street
Bristol, RI 02809

September 14, 2023

TO: Honorable Town Council
FROM: Diane M. Williamson, Director
RE: Request for Executive Session – September 20, 2023
Acquisition of Open Space

Diane M. Williamson

It is requested that the Town Council add an Executive Session, after the workshop meeting on September 20, 2023, regarding the acquisition of Open Space.

Thank you.



Town of Bristol, RI

Tax Assessor / Collectors Office

10 Court Street, Bristol, RI 02809 (401)253-7000

September 15, 2023

To: Steven Contente, Town Administrator

From: Michelle DiMeo, Tax Assessor/Collector

RE: Tax Workshop

Tax Rate

A thorough review of all real estate, using the state property classification codes and homeowners mailing addresses, resulted in the following approx. number of properties in each category:

- Resident (owner occupied, 5 units or less) - 6,494
- Non Owner Occupied (5 units or less) - 616
- Non Resident (5 units or less) - 884
- Vacant land (not associated with another property) - 97
- Commercial (6 units or more, industrial, manufacturing...) - 513

More than 75% of our properties are in the Resident category.

In order to meet our tax levy while giving residents a tax break, the tax rate of other categories will need to increase.

There are currently 129 short term rental units listed on the DBR website. A few of these properties fall into the Resident category while most fall in other categories.

Exemptions

There are currently 1,880 elderly tax exemptions on the 2023 tax roll, up from 1,823 in 2022, with 76 new applications received to date for the 2024 tax year. This is almost 1/3 of our Resident properties.

According to an article written by Herb Weiss June 19, 2023, for rinewstoday.com, the senior (age 60+) population in RI will increase from 240,000 today to 265,000 by 2040; an approximate 10% increase of the senior population in RI. This is important information to be conscience of as we discuss the tax structure and exemptions.

The senior, hardship and deferment exemptions have not been updated since 2004. There are currently two owners that qualify for the hardship exemption (income does not exceed \$12,000 annually), and two that are receiving a tax deferment. In 2004 the median house price in Bristol was \$336,750 vs \$575,000 today (according to MLS data).

The 2020 Census shows 9.2% of Bristol residents' income is below poverty level. This equates to approx. 597 Resident properties. If all residents were to qualify for a hardship or deferment exemption, this would increase the tax rate by approx. \$0.11.

Conclusion

A new rate structure, an increase in the elderly exemption amounts and updating the income guidelines for low-income residents is a great option that will provide relief to our residents without negatively impacting businesses.

Tax Rates

2022 2023

Town	RE	NOOR	COM	PP	% Difference RP-COV	%Difference RP - PP
Barrington	20.3		20.3	20.3	0.00	0.00
Bristol	13.36		13.36	13.36	0.00	0.00
Burrillville	14.39		14.39	14.39	0.00	0.00
Central Falls	12.38	18.55	28.75	38.33	132.23	209.61
Charelstown	5.74		5.74	5.74	0.00	0.00
Coventry	19.57		23.59	19.57	20.54	0.00
Cranston	18.9		28.35	28.35	50.00	50.00
Cumberland	11.62		11.62	30.88	0.00	165.75
East Greenwich	21.85		24.93	45.5	14.10	108.24
East Providence	14.76		23.03	56.81	56.03	284.89
Exeter	13.94		13.94	13.94	0.00	0.00
Foster	21.96		21.96	30.15	0.00	37.30
Glocester	14.25		17.08	28.5	19.86	100.00
Hopkinton	14.66		14.66	14.66	0.00	0.00
Jamestown	6.98		6.98	6.98	0.00	0.00
Johnston	23.24		28.34	64.34	21.94	176.85
Lincoln	16.49		24.74	30.07	50.03	82.35
Little Compton	4.96		4.96	9.92	0.00	100.00
Middletown	12.59	13.53	18.7	18.7	48.53	48.53
Narragansett	9.31		12.57	12.57	35.02	35.02
New Shoreham	7.08		7.08	7.08	0.00	0.00
Newport	9.92	10.93	14.88	14.88	50.00	50.00
North Kingstown	14.34		16.28	17.85	13.53	24.48
North Providence	16.61		23.35	58.58	40.58	252.68
North Smithfield	14.25		19.4	43.63	36.14	206.18
Pawtucket	16.94		29.65	52.09	75.03	207.50
Portsmouth	12.78		12.78	12.78	0.00	0.00
Providence	18.35		35.1	53.4	91.28	191.01
Richmond	14.76		14.76	14.76	0.00	0.00
Scituate	16.76		24.57	35.69	46.60	112.95
Smithfield	13.72		19.20	59.74	39.94	335.42
South Kingstown	11.05		11.05	11.05	0.00	0.00
Tiverton	14.9		14.9	14.9	0.00	0.00
Warren	13.66		13.66	18.01	0.00	31.84
Warwick	14.19		24.83	37.46	74.98	163.99
West Greenwich	24.51		24.51	34.8	0.00	41.98
West Warwick	18.32	20.07	31.37	46.99	71.23	156.50
Westerly	9.62		9.62	11.59	0.00	20.48
Woonsocket	13.98		25.94	46.58	85.55	233.19

Real Estate Rates		Commercial Rates	
1 Little Compton	4.96	Little Compton	4.96
2 Charelstown	5.74	Charelstown	5.74
3 Jamestown	6.98	Jamestown	6.98
4 New Shoreham	7.08	New Shoreham	7.08
5 Narragansett	9.31	Westerly	9.62
6 Westerly	9.62	South Kingstown	11.05
7 Newport	9.92	Cumberland	11.62
8 South Kingstown	11.05	Narragansett	12.57
9 Cumberland	11.62	Portsmouth	12.78
10 Central Falls	12.38	Bristol	13.36
11 Middletown	12.59	Warren	13.66
12 Portsmouth	12.78	Exeter	13.94
13 Bristol	13.36	Burrillville	14.39
14 Warren	13.66	Hopkinton	14.66
15 Smithfield	13.72	Richmond	14.76
16 Exeter	13.94	Newport	14.88
17 Woonsocket	13.98	Tiverton	14.9
18 Warwick	14.19	North Kingstown	16.28
19 Gloucester	14.25	Gloucester	17.08
20 North Smithfield	14.25	Middletown	18.7
21 North Kingstown	14.34	Smithfield	19.20
22 Burrillville	14.39	North Smithfield	19.4
23 Hopkinton	14.66	Barrington	20.3
24 East Providence	14.76	Foster	21.96
25 Richmond	14.76	East Providence	23.03
26 Tiverton	14.9	North Providence	23.35
27 Lincoln	16.49	Coventry	23.59
28 North Providence	16.61	West Greenwich	24.51
29 Scituate	16.76	Scituate	24.57
30 Pawtucket	16.94	Lincoln	24.74
31 West Warwick	18.32	Warwick	24.83
32 Providence	18.35	East Greenwich	24.93
33 Cranston	18.9	Woonsocket	25.94
34 Coventry	19.57	Johnston	28.34
35 Barrington	20.3	Cranston	28.35
36 East Greenwich	21.85	Central Falls	28.75
37 Foster	21.96	Pawtucket	29.65
38 Johnston	23.24	West Warwick	31.37
39 West Greenwich	24.51	Providence	35.1

Tax totals DO NOT include sewer use fees

	Median Assessment	2023 Tax Rate	Total Tax	Proposed Tax Rate	Proposed Total Tax	\$ Difference	% Change
Resident	\$365,100	\$13.36	\$4,877.74	\$12.83	\$4,684.23	-\$193.50	-4%
Non Owner Occupied	\$306,200	\$13.36	\$4,090.83	\$14.83	\$4,540.95	\$450.11	10%
Non Resident	\$364,800	\$13.36	\$4,873.73	\$14.83	\$5,409.98	\$536.26	10%
Commercial	\$489,900	\$13.36	\$6,545.06	\$14.83	\$7,265.22	\$720.15	10%
Resident	\$365,100	\$13.36	\$4,877.74	\$12.83	\$4,684.23	-\$193.50	-4%
Non Owner Occupied	\$306,200	\$13.36	\$4,090.83	\$12.83	\$3,928.55	-\$162.29	-4%
Non Resident	\$364,800	\$13.36	\$4,873.73	\$15.43	\$5,628.86	\$755.14	14%
Commercial	\$489,900	\$13.36	\$6,545.06	\$15.43	\$7,559.16	\$1,014.09	14%
Resident	\$365,100	\$13.36	\$4,877.74	\$12.83	\$4,684.23	-\$193.50	-4%
Non Owner Occupied	\$306,200	\$13.36	\$4,090.83	\$12.83	\$3,928.55	-\$162.29	-4%
Non Resident	\$364,800	\$13.36	\$4,873.73	\$16.72	\$6,099.46	\$1,225.73	20%
Commercial	\$489,900	\$13.36	\$6,545.06	\$13.36	\$6,545.06	\$0.00	0%

2023

Exemption Type	\$ Amount	# of Qual	Tax \$ exempted	Qualifications	Income Limit	Ordinance	Last Updated R(IGL)
Veteran	\$250.00	547	\$136,750.00	DD214	no	27-1	2015 44-3-4, 4.2 & 5
Double Veteran	\$500.00	3	\$1,500.00	DD214	no	27-1	2015 44-3-4, 4.2 & 5
Widow/er Veteran	\$250.00	157	\$39,250.00		no	27-1	2015 44-3-4, 4.2 & 5
Gold Star Parent	\$227.00	2	\$454.00		no	27-1	2015 44-3-4, 4.2 & 5
Blind	\$194.00	9	\$1,746.00	Dr's letter	no	27-8	2015 44-3-12
Age 65-69	\$250.00	339	\$84,750.00	Age by 12/31 prior year	no	27-7	2004 44-3-13(i)
Age 70-74	\$300.00	481	\$144,300.00	Age by 12/31 prior year	no	27-7	2004 44-3-13(i)
Age 75+	\$350.00	1060	\$371,000.00	Age by 12/31 prior year	no	27-7	2004 44-3-13(i)
100% Disability	\$161.50	3	\$484.50	SS statement; under 65	20,000	27-3	2015 44-3-15.2
Hardship 1	\$144.50	1	\$144.50	SS statement; income tax return	12,000	27-9(d)	2004 44-3-3
Hardship 2	\$206.00	1	\$206.00	SS statement; income tax return	12,000	27-9(d)	2004 44-3-3
Hardship 3	\$323.50	0	\$0.00	SS statement; income tax return	12,000	27-9(d)	2004 44-3-3
Prisoner of War	\$484.50	2	\$969.00		no	27-1	2015 44-3-4, 4.2 & 5
Vet Spec Adop	\$314.00	1	\$314.00		no	27-1	2015 44-3-4, 4.2 & 5
Tax Deferment	Based on tax rate at time of entry			Single family home, 20 yr res	10,000-50,000	27-2.1	2004 44-5
Partial Deferment	\$500	0	\$0.00	Sing Fam, 21 yr res,	18,000	27-10	1996? 44-9-1

Senior Exemption Comparison

TOWN	AMOUNT	QUALIFICATION
Barrington	\$200 or % med income	3 yr res; 65+
Bristol	\$250-\$350	65+
Burrillville	\$325-\$1,200	5 yr res; 62+
Central Falls	\$100	65+
Charlestown	\$750-\$1,150	Income less than \$33,000
Coventry	\$175	5 yr res; 65+
Cranston	\$550	3 fam or less
Cumberland	\$9,000-\$24,000 off assessment	income based; 5 yr res
East Greenwich	\$568	5 yr res; sing fam only
East Providence	\$558	65+
Exeter	\$150	65+
Foster	\$1,000	67+; 10yr res
Glocester	\$2,070-\$3,070	5-10 yr res; 65+; min tax bill \$600
Hopkinton	10%-60% of assessed value	income based; 5 yr res; 65+
Jamestown	20%-60% of assessed value	income based; 5 yr res; 65+; sing fam only
Johnston	\$1,000	65+
Lincoln	\$600	5 yr res; 65+
Little Compton	5%-80% of assessed value	income based
Middletown	\$466-\$513	65+; 5 yr res
Narragansett	\$350	65+; 5 yr res
New Shoreham	not available	income based; 5 yr res; 65+
Newport	20% of assessed value	income based; 5 yr res
North Kingstown	\$560	income based; 15 yr res; 65+
North Providence	\$260	65+
North Smithfield	\$500	65+
Pawtucket	\$740	65+
Portsmouth	\$240	1 yr res; 65+
Providence	\$500	65+ or 62 receiving SSI
Richmond	20%-60% of assessed value	income based; 3 yr res
Scituate	\$37-\$75	65+; 10 yr res
Smithfield	\$140	65+; 10 yr res
South Kingstown	\$450-\$2,100	income based; 5 yr res; 65+
Tiverton	\$500-\$1,000	income based; 65+
Warren	\$540	1 yr res; 65+
Warwick	\$415	65+
West Greenwich	Not offered	N/A
West Warwick	\$100-\$375	income based; 65+
Westerly	20%-60% of assessed value	income based; 5 yr res; 65+
Woonsocket	\$360	income based; 5 yr res; 65+

Current	Exemption Type	Assessed Value	Tax Dollar
2023 Senior		30,002,500	\$600,050.00
	100% Disabled	24,225	\$484.50
	Hardship	17,525	\$350.50

Proposed	Senior		
	65-69 \$300	5,085,000	\$101,700.00
	70-74 \$350	8,417,500	\$168,350.00
	75+ \$400	21,200,000	\$424,000.00
	Total	34,702,500	\$694,050.00
			0.04

Senior exemptions:	2024	
	2040	2040
Total Applicants	1880	196
Total Tax \$	\$30,002,500	2,450,000
New Appl	76	2,450,000
Aprx Asmnt	30,952,500	\$707,000
Aprx tax \$	\$619,050	