

# Town of Bristol, Rhode Island

## Town Council

Nathan T. Calouro, Chairman  
Mary A. Parella, Vice-Chairwoman  
Antonio A. Teixeira  
Timothy T. Sweeney  
Aaron J. Ley



Council Clerk  
Melissa Cordeiro

## PUBLIC NOTICE

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, January 24, 2024  
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/83638187486>, or by visiting zoom.com meeting code 836  
3818 7486. 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. Adjournment

Per Order of the Town Council  
Melissa Cordeiro  
Council Clerk

POSTED: January 19, 2024



## **Town of Bristol, RI**

**Tax Assessor / Collectors Office**

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

January 23, 2024

**To:** Steven Contente, Town Administrator

**From:** Michelle DiMeo, Tax Assessor/Collector

**RE:** Exemption Workshop

### **Senior Exemption**

There are currently 1,880 elderly tax exemptions on the 2023 tax roll, with 128 new applications received to date for the 2024 tax year. The cost of our current exemptions is \$600,050 or increases the tax rate approx. \$0.20. Attached are a few scenarios of exemption amounts to help determine the potential impact to taxpayers.

### **2020 Census Data**

- 9.2% of residents' income is below poverty level (\$14,880)
- 4.9% of residents over age 65 income is below poverty level (224 residents)
- 4,508 residents over age 60 own homes in Bristol
- 4,578 residents over age 65 reside in Bristol
- 1,025 residents over age 65 income is below \$20,000
- 1,332 residents over age 65 income is below \$50,000

### **Hardship Exemption**

The hardship exemption has not been updated since 2004. There are currently two owners who qualify for the exemption (gross household income does not exceed \$12,000 annually).

According to Census data, approx. 224 seniors would qualify for the hardship exemption if the gross household income were to be increased to the one- or two-

person poverty income level or \$14,880. However, this number includes those who rent as well as homeowners so the impact to the tax roll cannot be determined without additional data.

### **Recommendations**

The recommendation for the hardship exemption is to increase the exemption amount to \$300 for those who qualify and update the ordinance to state the income limit as the poverty level determined by the United States Department of Commerce, Census Bureau, Poverty Branch.

The recommendation for the senior exemption is to increase the flat exemption \$50 per tier, increasing the tax rate by approx. \$0.04.

There was discussion regarding a staggard increase to assessed values of properties after a total loss. There are currently no provisions to that effect in any other community within the State. The Town has had 47 structure fires in the last five years, approx. ten of them have needed extensive repairs. Currently, the value is reduced after the fire and incrementally increased based on building work done and assessment date.

Projected 2024 (Does not include new applicants)

Age	Count	Exemption	Cost	Proposed	Cost	Median Value		
65-69	258	250	\$64,500	300	\$77,400		357,950	
70-74	459	300	\$137,700	375	\$172,125	2023 Rate	13.36	4,782.21
75-79	465	350	\$162,750	450	\$209,250	2024 Rate	13.43	4,807.27
80-84	314	350	\$109,900	450	\$141,300	Difference	0.07	25.06
85-89	205	350	\$71,750	450	\$92,250			
90-94	119	350	\$41,650	450	\$53,550			
95-99	51	350	\$17,850	450	\$22,950			
100+	9	350	\$3,150	450	\$4,050			
			\$609,250		\$772,875			
				Difference:	\$163,625			
				Rate Inc:	0.07			

Age	Count	Exemption	Cost	Proposed	Cost	Median Value		
65-69	258	250	\$64,500	300	\$77,400		357,950	
70-74	459	300	\$137,700	400	\$183,600	2023 Rate	13.36	4,782.21
75-79	465	350	\$162,750	500	\$232,500	2024 Rate	13.45	4,814.43
80-84	314	350	\$109,900	500	\$157,000	Difference	0.09	32.22
85-89	205	350	\$71,750	500	\$102,500			
90-94	119	350	\$41,650	500	\$59,500			
95-99	51	350	\$17,850	500	\$25,500			
100+	9	350	\$3,150	500	\$4,500			
			\$609,250		\$842,500			
				Difference:	\$233,250			
				Rate Inc:	0.09			

Age	Count	Exemption	Cost	Proposed	Cost	Median Value		
65-69	258	250	\$64,500	350	\$90,300		357,950	
70-74	459	300	\$137,700	500	\$229,500	2023 Rate	13.36	4,782.21
75-79	465	350	\$162,750	700	\$325,500	2024 Rate	13.57	4,857.38
80-84	314	350	\$109,900	700	\$219,800	Difference	0.21	75.17
85-89	205	350	\$71,750	700	\$143,500			
90-94	119	350	\$41,650	700	\$83,300			
95-99	51	350	\$17,850	700	\$35,700			
100+	9	350	\$3,150	700	\$6,300			
			\$609,250		\$1,133,900			
				Difference:	\$524,650			
				Rate Inc:	0.21			



Age	Count	Exemption	Cost	Proposed	Cost	Median Value		
65-69	258	250	\$64,500	300	\$77,400		357,950	
70-74	459	300	\$137,700	350	\$160,650	2023 Rate	13.36	4,782.21
75-79	465	350	\$162,750	400	\$186,000	2024 Rate	13.40	4,796.53
80-84	314	350	\$109,900	400	\$125,600	Difference	0.04	14.32
85-89	205	350	\$71,750	400	\$82,000			
90-94	119	350	\$41,650	400	\$47,600			
95-99	51	350	\$17,850	400	\$20,400			
100+	9	350	\$3,150	400	\$3,600			
			\$609,250		\$703,250			
				Difference:	\$94,000			
				Rate Inc:	0.04			

80+	563 Res 20+	100	56300	Median Value		
80+	295 20+, \$20 or less	200	59000		357,950	
80+	26 PL	300	7800	2023 Rate	13.36	4,782.21
			123100	2024 Rate	13.45	4,814.43
			0.05	Difference	0.09	32.22

Age	Number of Residents in each age group by years owned												
	1-9	10-14	15-19	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-74	
65-69	48	27	27	27	38	29	38	17	5	2	0	0	
70-74	77	54	45	41	49	30	45	46	55	17	0	0	
75-79	51	55	45	50	39	41	47	31	68	32	5	1	
80-84	23	22	14	20	48	27	23	13	42	34	28	20	
85-89	11	20	17	19	23	11	9	12	22	21	21	19	
90-94	4	6	5	12	17	7	15	6	8	6	9	24	
95-99	4	3	4	5	5	2	4	2	3	8	1	10	
100+	0	0	2	0	1	1	1	1	1	0	0	2	

Years Owned

Years Owned	Count	20-50k	<20k	> Poverty
1-9	218	63	49	11
10-14	187	54	42	9
15-19	159	46	36	8
20-24	174	51	39	9
25-29	220	64	49	11
30-34	148	43	33	7
35-39	182	53	41	9
40-44	128	37	29	6
45-49	204	59	46	10
50-54	120	35	27	6
55-59	64	19	14	3
60-74	76	22	17	4
	1880	547	421	92