



Town of Richmond, Rhode Island

5 Richmond Townhouse Road, Wyoming, RI 02898

(401) 539-9000 x1 Fax: (401) 539-1089

www.richmondri.com

March 8, 2024

To: Town Council

From: Karen D. Pinch
Town Administrator

Re: Discussion of Tax Abatement for Residents with Historical Cemeteries on Private Land

The Tax Assessor recently received an inquiry from a resident asking about getting an abatement on taxes for having a historical cemetery on her property. RI General Law 44-3-63 allows city and town councils to provide, by ordinance, abatements to residents for real property on which there is a historical cemetery. Richmond has no such ordinance. The Tax Assessor has asked if I would query the Council regarding whether there is a desire to provide any such tax abatement.

I have attached the RI General Law as well as a sample ordinance from the Town of Burrillville.

Should you desire to enact such an ordinance, you would need to direct the Solicitor to write a draft, approve it at a future meeting, and then have a public hearing.

Thank you for your consideration

Respectfully,

Karen D. Pinch

Title 44 Taxation

Chapter 3 Property Subject to Taxation

R.I. Gen. Laws § 44-3-63

§ 44-3-63. Historical cemeteries.

City and town councils are authorized to provide by ordinance an abatement from taxation for any real property on which is located a historical cemetery registered pursuant to § 23-18-10.1 and to provide by ordinance for full or partial reimbursement of expenses incurred in repairing and maintaining such historical cemeteries, including walls or fences surrounding such cemeteries.

History of Section.

P.L. 2011, ch. 117, § 4; P.L. 2011, ch. 126, § 4.

Burrillville Ordinance

Sec. 25-49. - Historical cemetery preservation property tax abatement.

- (a) *Authority.* This section is enacted pursuant to the authority granted to the Town of Burrillville by G.L. 1956, § 44-3-63.
- (b) *Abatement:*
- (1) The tax assessor shall provide for a historical cemetery preservation property tax abatement set forth in G.L. 1956, § 44-3-63.
 - (2) The amount of the historical cemetery preservation property tax abatement shall be \$100.00.
 - (3) No property owner shall be granted more than one historical cemetery preservation property tax abatement.
- (c) *Eligibility.*
- (1) The historical cemetery shall be as defined in [G.L. 1956], § 23-18-1.
 - (2) Historical cemeteries considered for preservation property tax abatement shall be limited to those historical cemeteries registered pursuant to [G.L. 1956], § 23-18-10.1.
 - (3) The historical cemetery shall be located on private property owned by the applicant for the abatement.
 - (4) The owner of the property on which the historical cemetery is located must preserve the cemetery and allow the town access to the property to verify preservation.
- (d) *Application.* A property owner seeking tax abatement shall make application to the tax assessor on forms furnished by the assessor. Application for this abatement must be filed on or before December 31 for the abatement to be applied to the tax roll of the following fiscal year.
- (e) *Administration:*
- (1) The historical cemetery preservation property tax abatement program shall be administered pursuant to rules and regulations issued by the town manager or his/her designee.
 - (2) Rules and regulations shall identify:
 - a. Minimum requirements of the application form.
 - b. Means of proving ownership of the historical cemetery.
 - c. Level of preservation required.
 - d. Process for demonstrating appropriate preservation.
- (f) *Forfeiture of tax abatement.*
- (1) If the owner of the property with the historic cemetery fails to preserve the cemetery as delineated by the rules, the owner shall forfeit the historical cemetery preservation property tax abatement. Upon forfeiture, subsequent tax payments shall be adjusted and billed for the full tax obligation of the property.
 - (2)



Town of Burrillville
105 Harrisville Main Street
Harrisville, RI 02830

Application for Historic Cemetery Tax Abatement

Please return this form by December 31st for the ensuing fiscal year (July 1 - June 30). The completed form and photo can be mailed or brought to the Tax Assessor's Office. The abatement amount is for one (1) \$100.00 tax credit per eligible property.

Owner Name _____

Property Location _____

Mailing Address (If Different) _____

Plat / Lot _____

Phone # _____

Cemetery # _____

Is the historical cemetery located on Vacant Land or Improved Land? _____

**** REQUIRED DOCUMENT TO BE ATTACHED TO THIS ABATEMENT FORM ****

A time/date stamped photo of the above listed Cemetery. The photo must be current and taken sometime in April or May just prior to the December 31st application due date.

Please provide in the space below a written narrative that explains what measures were taken to maintain the historical cemetery in order to qualify for the tax abatement.

PLEASE SEE REVERSE SIDE. THIS APPLICATION WILL BE RETURNED IF IT IS NOT SIGNED AND NOTARIZED.

I hereby swear or affirm under the penalty of perjury that that above information is complete and accurate, and that the attached exhibits accurately portray the property that is the subject of this form. Any misrepresentation will result in the immediate voiding of this tax abatement.

Applicant's Signature _____

Date _____

Spouses Signature (if applicable) _____

Date _____

NOTARY PUBLIC
State of Rhode Island

Subscribed and sworn to before on this _____ day of _____,
20_____.

My commission expires: _____

(Date of Expiration)

(Signature of Notary)

FOR ASSESSOR'S OFFICE USE ONLY

Decision of Tax Assessor;

Approved _____

Denied _____

Reason for denial: _____

Signature: _____

Date: _____

Jennifer Mooney

Tax Assessor

Town of Burrillville

PHONE: (401) 568-4300 ext 125 or 126



Town of Westerly

Town Hall • 45 Broad Street • Westerly, Rhode Island 02891

TEL: (401) 348-2544 • FAX: (401) 348-2616

Town Assessor's
Office

HISTORICAL CEMETERY PRESERVATION TAX ABATEMENT APPLICATION

Pursuant to the Westerly Code of Ordinances Chapter 229, the following property owner is eligible for an annual property tax abatement for the preservation and maintenance of the historic cemetery. A copy of the Certificate issued by The Westerly Conservation Commission must be provided along with this application, which must be filed in the Westerly Town Assessor's Department by April 15th. Applications filed after April 15th will be applied in the following tax year.

Applicant: _____

Location of Cemetery: _____

Map: _____ Lot: _____

I understand that I will preserve and maintain the cemetery listed above to the satisfaction of The Westerly Conservation Commission. An annual tax abatement will be made in the amount not exceeding \$100.00 provided that preservation and maintenance is satisfactory.

Signature of Applicant

Notary Public

My Commission Expires: _____

ADV: January 16, 2017
CHG: Town Council #0101-0101-50201

TOWN OF WESTERLY

CHAPTER 1879

"AN ORDINANCE IN AMENDMENT OF CHAPTER 229 OF THE WESTERLY CODE OF ORDINANCES ENTITLED 'TAXATION'"

The Town of Westerly hereby ordains:

Section 1. Chapter 229 of the Westerly Code of Ordinances is hereby amended by adding thereto the following:

ARTICLE X

Historical Cemetery Preservation Property Tax Abatement

§229-23. Purpose.

This ordinance is intended to create an incentive for property owners to preserve Historical Cemeteries located in Westerly, recognizing they are a cultural resource and their proper care helps preserve the rural character of the Town.

§229-24. Definitions

As used in this subdivision, the following terms shall have the meaning indicated:

Committee. The Westerly Conservation Commission

Historical Cemetery. A piece of land set aside to bury human remains more than 100 years ago.

Owner. All owners of property containing a Historical Cemetery.

§229-25. Eligibility

- (a) The owner of property with an eligible historic cemetery may apply, on a voluntary basis, to the Westerly Conservation Commission for a certificate of appropriateness for his or her cemetery. The application must include documentation of ownership of lot but not limited to:
- (1) recorded deeds that contain a reference to the cemetery, or
 - (2) a chain of title search which identifies the original owner.
- (b) Upon receipt of an application, Committee shall first determine whether the cemetery meets the definition of a historic cemetery as set forth in the ordinance. If the Committee determines that the cemetery meets the definition of a "historic cemetery" as set forth above, it shall issue a certificate to the owner of the cemetery certifying its historic status.

§229-26. Tax abatement and application

- (a) Upon certification by the Committee as an historic cemetery, the owner of the property shall be eligible for a property tax abatement annually for the preservation and maintenance of the historic cemetery.

The property owner shall apply for the abatement with the Tax Assessor by filling out a form prepared by the Tax Assessor for said abatement as well as presenting the certification by the Committee that the cemetery is a historic one. Once applied for, the owner of the property shall not be required to renew the application on an annual basis.

§229-27. Forfeiture of tax abatement and penalty for noncompliance

- (a) If the owner of the property with the historic cemetery fails to maintain the cemetery, the owner shall forfeit the property tax abatement as set forth above. Upon forfeiture, subsequent payments shall be adjusted and billed for the full tax obligation of the property without benefit or reference to the tax abatement.
- (b) It shall be the duty of the Committee to annually inspect the certified historic cemetery to determine whether it has been maintained.

§229-28. Administration

- (a) The Tax Assessor shall provide the abatement set forth above pursuant to R.I.G.L. §44-3-63.
- (b) The tax abatement shall be in an amount not exceeding \$100.
- (c) Any applications for the tax abatement authorized by this ordinance filed after April 15 of any year and subsequently approved by the Tax Assessor shall not be operative until the year succeeding said filing, and the tax abatement shall become effective as of December 31 following the date of filing.

Section 2: This ordinance shall take effect upon its passage, and all other ordinances or parts of ordinances inconsistent herewith are hereby repealed.

A true copy of an Ordinance passed January 9, 2017.

Per Order of the Town Council.

ATTEST: Donna L. Giordano, MMC
Council Clerk
January 16, 2017