

Town of Smithfield

EXEMPTION APPLICATION

APPLICANT INFORMATION

Owner Name(s)	Phone
Address	Email

SENIOR EXEMPTION & TAX FREEZE

- I have included a copy of my driver's license documenting that I am 65+ years old and a legal resident of Smithfield.
- I have been the deeded owner of property in Smithfield for at least ten (10) years.
- I occupy this property for the majority of every calendar year.
- I do NOT receive residency-based exemptions in any other jurisdiction.

INITIAL HERE:

VETERAN EXEMPTION*

- I have included a copy of my DD214 that shows a discharge other than dishonorable.
- I have included a copy of my driver's license documenting that I am a legal resident of Smithfield.

* Additional exemptions are available for 100% disabled veterans, POWs, and Gold Star parents.

INITIAL HERE:

DISABILITY TAX CREDIT

- I have owned and resided in this residence for at least five (5) years.
- I have included my *Notice of Award* of disability benefits from the Social Security Administration.
- I understand that I am required to submit a recertification annually in order to retain this tax credit.

OR: I am applying for the paraplegic exemption and I understand the Assessor may inspect my property.

INITIAL HERE:

LEGALLY BLIND EXEMPTION

- I have included a certification stating that I am legally blind from either a licensed physician or the *Rhode Island Services for the Blind & Visually Impaired*.

INITIAL HERE:

HISTORIC STONE WALL EXEMPTION

- This property contains an historic stone wall of at least fifty (50) feet in length, three (3) feet in height, and built prior to 1900. The wall is structurally maintained and free of noxious weeds & vegetation.
- I understand that I may be asked to provide additional information or documentation to the Smithfield Historical Preservation Commission in order to qualify for this exemption.

INITIAL HERE:

PLEASE SIGN HERE

The information provided herein is true, correct, and complete, and I/we agree with the statements initialed above.

Signature: _____ Date: _____

Signature: _____ Date: _____

Town Official Use Only

<p>Approved Benefits:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Senior Exemption <input type="checkbox"/> Senior Freeze <input type="checkbox"/> Veteran/Widow <input type="checkbox"/> 100% SC Dis Vet <input type="checkbox"/> Prisoner of War <input type="checkbox"/> Gold Star <input type="checkbox"/> SS Disability <input type="checkbox"/> Legally Blind <input type="checkbox"/> Stone Wall <li style="padding-left: 20px;">- S.H.P.C. Initials: _____ <p style="padding: 5px;">Approval Signature: _____ Date: _____</p>	<p>Information:</p> <p>Owner Date of Birth _____</p> <p>Deed Book/Page _____</p> <p>Deed Date _____</p> <p>Number of Living Units _____</p> <p>Account Number _____</p> <p>Plat/Lot _____</p> <p><input type="checkbox"/> Background Check</p> <p><input type="checkbox"/> Denied - Reason _____</p>	<p>Documents included:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Driver's License <input type="checkbox"/> DD214 / Discharge <input type="checkbox"/> SSA Award Letter <input type="checkbox"/> Blind Certification <input type="checkbox"/> Other _____ <div style="border: 1px solid #ccc; height: 100px; width: 100%; margin-top: 10px;"></div>
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Smithfield Senior Tax Freeze – Q&A Guide

Q: What does it mean to freeze my taxes?

A: Freezing your taxes locks your property tax bill for all future years.

Q: When does the freeze take effect?

A: The year after you apply.

Example: If you apply in 2025 the freeze begins in 2026. You will **NOT** be frozen at your 2025 bill amount. You will be frozen at the 2026 assessed value and 2026 tax rate. Please plan accordingly.

Q: Who qualifies?

A: You must be 65 years of age and have 10 consecutive years of deeded ownership in the Town of Smithfield. You may only receive a residency based exemption on your *primary* residence. If you are receiving any other residency based exemptions on other property you own, you will not be eligible. For example, if you receive an exemption on property you own in Florida, you cannot also receive an exemption on property you own in Smithfield.

Q: Do I need to re-apply every year?

A: No. Once approved, you stay in the program. However, our office does an audit of the freezes each year and we may request an affidavit of residency.

Q: What if taxes go down?

A: If the full tax amount (tax if not frozen) on your property drops below the frozen amount; we will re-freeze the bill at the lower rate. You will never be penalized for being frozen.

Q: Do I get any other benefits?

A: Yes. You also receive an \$8,000 reduction in assessed value.

Example at the 2025 rate: $\$8,000 \times \$12.39 = \$99.12$ off your tax bill. This discount also freezes.

Q: What if I want to put my property into a Trust or Life Estate?

A: You will not be penalized for putting your property into a trust or life estate, as long as you reside in the property and are responsible for paying the taxes.

Q: I want to put on an addition or renovate my home, will my freeze be affected?

A: Yes, it may, but it depends on the change in value due to any construction or renovations. If you make changes to your property which increase the assessed value more than 10%, the frozen tax amount will be adjusted at the same percentage change to incorporate the additional value.

Q: When is the application due?

A: December 31st of any year in order to receive the exemption and freeze the following July bill.

Applications are available on the Assessor page of the Town website or in the office at Town Hall.

If you have any questions or concerns please contact the Assessors Department at 233-1014.