



# TOWN OF MIDDLETOWN

OFFICE OF THE TAX ASSESSOR  
350 EAST MAIN ROAD  
MIDDLETOWN, R.I. 02842  
401-847-7300

## CRITERIA FOR FREEZE OF TAX RATE AND VALUATION.

### A. **Resident** of the town

1. RESIDENT (defined): A person legally domiciled within the town for a period of at least 20 years ending with the date of assessment for the year for which the deferral is claimed and who continues to be legally domiciled in the town during the period for which the deferral is claimed.
2. Residency must be for at least nine months per annum. Mere seasonal or temporary residence in town, of whatever duration, shall not constitute domicile for the purposes of this section. Absence from the town for 12 months shall be prima facie evidence of termination or abandonment of domicile. The burden of establishing domicile in the town shall be on the applicant.

### B. 65 years of age or older

### C. Does not have income from all sources in excess of \$11,880 per year.

1. In the event two or more persons reside in said dwelling, said freeze shall be granted if the total income of said persons does not exceed \$16,020.
2. These income levels shall be adjusted annually in accordance with the updated US Department of Health and Human Services (HHS) Poverty Guidelines.

## II. **Freeze of the tax rate and valuation on real property** which is a constituent part of a single-family dwelling which such person owns and in which such person resides, on proper application being made therefor.

### A. The amount of any taxes deferred pursuant hereto shall be a lien on the property from the date of assessment and

## III. Repayment:

- A. Within six months of the death of the qualified resident, (subject to exception set forth in (§34.23);
- B. Transfer or conveyance of the property to anyone other than a person who was a qualified resident and joint applicant at the time the deferral was first claimed;
- C. Written request of the applicant to be removed from the program.