

TOWN OF FOSTER EXEMPTIONS 2010

RI General Law 44-3-4.2: Conflicts eligible for veteran's property tax relief, as amended 1/24/06. Or in any war for which a campaign ribbon or expeditionary medal earned.

- RI General Law 44-35-5: Property Tax Relief - For forms call 222-1111
- RI General Law 44-5-26: Tax Appeal Process - Appeal to Superior Court
- RI General Law 44-3-3: Poverty Infirmity Exemption
- RI General Law 44-27: Farm, Forest and Open Space
- RI General Law 44-34-4.1: Exemptions for buses, trucks and trailers in interstate commerce

Veteran:	Served in recognized conflict	\$1000
	Unmarried widow of qualified Veteran	1000
	Gold Star Parents (one only)	3000
	100% Service Connected Disabled Veteran	2000
	Specialty Adapted Housing for Disabled Veteran	10000
Blind:	Certified Blind	10,500+
Elderly:	Resident 65+	1000

The deadline to file any exemption request is January 31 prior to the annual billing date. Full details and applications are available at the office of the Assessor (401) 392-9202, Monday - Thursday, 8:30 am - 5: 30 pm.

Also Available: Tax Freeze for Foster Residents over 65 or totally disabled who own and occupy their homes and land full time.

TAX APPEAL PROCESS

Vehicle Bills: No appeals will be accepted after **30 days** of the mailing of the bill. Appeals are made to the RI Vehicle Value Commission through the assessor's office. The bill covers the period from January 1 to December 31 of the previous year.

Real Estate Bills: Appeals must be made to the assessor first by **October 29**. If the party is still aggrieved after the appeal to the assessor, appeals to the Tax Board of Review must be made no later than **October 29**. The bill covers the period from January 1 to December 31 of the current year. **ALL REAL ESTATE AND TANGIBLES ARE ASSESSED AT 100 PERCENT.**

The state had mandated full revaluations every 9 years with 3 year updates. The last full revaluation was December 31, 2008.

MOTOR VEHICLE AND TRAILER EXCISE TAX

THE TAX

The motor vehicle excise tax is a tax on the privilege of registration and is based on the number of days each vehicle or trailer was registered during the preceding year. **If a vehicle is sold and not replaced, the registration must be cancelled and the plates returned to the Registry within 10 days, according to law.** Should you retain your plate or simply allow the registration to expire, the vehicle will be taxed until said registration expires. Automobile excise tax must be paid in full with interest once delinquent. **Cash/Cashiers Checks only!**

THE VALUE

The value for excise tax purposes is mandated by law to be determined by the Rhode Island Vehicle Value Commission. This determination is made by using the NADA Car Guides and other recognized pricing guides. Condition, mileage or so-called market value of individual vehicles is not a consideration in determining value. The State has initiated a phase-out of the Motor Vehicle Excise Tax. A prorated exemption has been applied to each vehicle after the personal exemptions have been applied to the vehicle, unless State Law changed after 12/31/2009.

ALL REQUESTS FOR A RECEIPT MUST INCLUDE A STAMPED SELF-ADDRESSED ENVELOPE.

ALL REQUESTS FOR INCOME TAX PURPOSES MUST BE MADE IN WRITING TO THE TAX COLLECTOR AND A STAMPED SELF-ADDRESSED ENVELOPE MUST BE INCLUDED.