



# TOWN OF MIDDLETOWN

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

## I. CRITERIA FOR DEFERRAL OF TAXES

### A. **Qualified Resident of the Town:**

1. 65 years of age or older as of the assessment date for the year for which the deferral is claimed;
2. Is one of the lawful owners of the property for which the deferral is claimed and has continuously been a lawful owner of that property for a period not less than 20 years ending on the date of assessment for the year for which the deferral is claimed.
3. Occupies the subject property as his or her principal residence;
4. Who has a household income of not more than \$50,000.

### B. **Qualified Property**

1. An owner occupied, single family residence, with no accessory family dwelling unit or commercial component or use.

## II. **Tax Deferred**

- A. The portion of taxes deferred under this section is the amount of any taxes due in the year for which the deferral is claimed which exceeds the taxes due and payable in the base year. (Base Year is The year before the year for which the application for deferral of taxes is first claimed.)
- B. 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.