



# Town of Lincoln, Rhode Island

## First Responders Spousal Exemption - Application

(Application Deadline is April 15th)

(Staple Here)

Pursuant to Rhode Island General Laws and the Town of Lincoln's Ordinances, this application is for the entitlement of a First Responders Spousal Tax Exemption (Credit).

**Please note that there shall be only one (1) First Responders Spousal Exemption per qualified parcel.**

### REQUIREMENTS:

1. Must own and occupied property in the Town of Lincoln as of the preceding date of assessment (December 31st).
2. Must be a surviving spouse of any law enforcement officer or firefighter who was killed in the line of duty.
3. Must apply on or before April 15th in the year this exemption is to take effect.
4. Must notify the Tax Assessor's office of any changes to ownership or marital status.
5. Must provide death certificate
6. Must provide marriage certificate
7. Must provide RI Driver's License or RI State ID

### APPLICANT INFORMATION: (Please print)

Name: \_\_\_\_\_ D.O.B.: \_\_\_\_\_

Address: \_\_\_\_\_ Plat & Lot: \_\_\_\_\_

MAILING Address: \_\_\_\_\_ Phone: \_\_\_\_\_

### PROOF OF QUALIFYING DOCUMENTS:

Driver's License/ RI Identification [ ] Death Cert [ ] Marriage Cert [ ]

### SIGN and DATE APPLICATION:

By signing below, I attest that all information provided is true and accurate. All requirements have been read and understood, and I meet all of the requirements of this exemption. Signed under penalty of perjury

Signature \_\_\_\_\_ Date \_\_\_\_\_ Email \_\_\_\_\_

### *For Assessor's Office Use Only Below This Line*

#### **44-5-13.40 Property Tax exemption for surviving spouses of police/fire personnel killed in the line of duty.**

(a) Notwithstanding any other provision of Chapter 5 of Title 44, each municipality shall exempt from taxation the real property of the surviving spouse of any law enforcement officer or firefighter who was killed in the line of duty, who occupies the real property as his or her principal place of residence. This exemption shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies to the surviving spouse's principal place of residence without any restrictions on the spouse's moving to a different principal place of residence within the state.

(b) For the purposes of this section, killed in the line of duty shall mean a traumatic physical wound (or traumatized physical condition of the body) directly and proximately caused by external force (such as bullets, explosives, sharp instruments, blunt object or physical blows), chemicals, electricity, climate conditions, infectious disease, radiation, viruses or bacteria. When a law enforcement officer or firefighter engages in a situation involving non routine stressful or strenuous physical law enforcement, fire suppression or participates in a training exercise involving non routine stressful or strenuous physical activity and dies of a heart attack, stroke or vascular rupture not later than (24) hours after the officer or firefighter engaged in the activity, the death shall be considered killed in the line of duty.

(c) The Provisions of this section shall not be applied retroactively but shall only be applied prospectively.

**Tax Assessor's Approval:** \_\_\_\_\_ **Date** \_\_\_\_\_

Last Name

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