

TOWN COUNCIL MEETING MINUTES
Monday, November 4, 2024
6:30 P.M.

I. ROLL CALL

A regular meeting of the Jamestown Town Council was held on November 4, 2024. Town Council Members present were as follows: Nancy A. Beye, Mary Meagher, Michael G. White, Randy White, and Erik Brine

Also, in attendance: Town Administrator Edward A. Mello, Solicitor Peter Ruggiero, Finance Director Christina Collins, Chief Jamie Campbell, Public Works Director Michael Gray, and Town Clerk Roberta Fagan.

II. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Town Council President Beye called the meeting of the Jamestown Town Council to order at 6:30 p.m. in the Jamestown Town Hall Rosamond A. Tefft Council Chambers at 93 Narragansett Avenue and led the Pledge of Allegiance.

III. OPEN FORUM

- A) Scheduled request to address: None at this time.
- B) Non-scheduled request to address. None.

IV. ACKNOWLEDGEMENTS, ANNOUNCEMENTS PRESENTATIONS, RESOLUTIONS, AND PROCLAMATIONS

- A) Resolutions and Proclamations
 - 1) Resolution 2024-22 Honoring Town Council Members Michael G. White and Randall White

Vice President Meagher read aloud Resolution 2024-22 Honoring Town Council Members Michael G. White and Randall White.

A motion was made by Vice President Meagher with a second by to Councilor Brine approve Resolution 2024-22 Honoring Town Council Members Michael G. White and Randall White. Vote: President Beye, Aye; Vice President Meagher, Aye; and Councilor Brine, Aye. Councilor M. White, and Councilor R. White abstained.

- 2) Resolution 2024-23 Honoring Town of Jamestown School Committee member Sally F. Schott

Councilor M. White read aloud Resolution 2024-23 Honoring Town of Jamestown School Committee member Sally F. Schott.

A motion was made by Vice President Meagher with a second by to Councilor M. White approve Resolution 2024-23 Honoring Town of Jamestown School Committee member Sally F. Schott. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, aye.

- 3) Resolution 2024-24 Honoring Town of Jamestown School Committee member Agnes C. Filkins.

Councilor M. White read aloud Resolution 2024-24 Honoring Town of Jamestown School Committee member Agnes C. Filkins.

A motion was made by Vice President Meagher with a second by Councilor M. White to approve Resolution 2024-24 Honoring Town of Jamestown School Committee member Agnes C. Filkins. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

A motion was made by Vice President Meagher with a second by Councilor M. White to convene as the Town Council sitting as the Alcohol Beverage Licensing Board and open the Public Hearing. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

V. PUBLIC HEARINGS, LICENSES, AND PERMITS

- A) Public Hearing: Town Council Sitting as the Alcoholic Beverage Licensing Board Notice is hereby given by the Town Council of the Town of Jamestown, being the Licensing Board in said Town as provided under Title 3, Chapters 1-12 of the General Laws of Rhode Island 1956, and as amended, that the following has been received: for a NEW CLASS BV LIQUOR LICENSE has been received, for the period November 4, 2024, to November 30, 2024, as advertised in the October 10th and 17th editions of the Jamestown Press and noticed to abutters as follows:

CLASS BV

The Whitebread Company, LLC
dba: Standards
40 Narragansett Avenue
Jamestown, RI 02835

- 1) Zoning Board of Review decision dated October 22, 2024
- 2) Approval of the of the CLASS BV Liquor License, upon resolution of debts, taxes, State approval, and appropriate signatures for the period of November 4, 2024-November 30, 2024; Review, Discussion, and or Action and or Vote.

A motion was made by Vice President Meagher with a second by Councilor M. White to approve The Whitebread Company, LLC, dba: Standards new Class BV liquor license upon resolution of debts, taxes, State approval, and appropriate signatures for the period of November 4, 2024-November 30, 2024. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

- B) **REQUEST** that the applications listed below will be in order for hearing at a meeting of said Licensing Board on Monday, December 2, 2024, at 6:30 p.m. and advertised in the November 7th and 14th editions of the *Jamestown Press*. **NOTICE:** Is hereby given by the Town Council of the Town of Jamestown, being the Licensing Board in said Town as provided under Title 3, Chapters 1-12 of the General Laws of Rhode Island 1956, and as amended, that the following **RENEWAL** application has been received by the Town Council for licenses under said Act, for the year December 2, 2024, to November 30, 2025; review, discussion and/or potential action and/or vote:

CLASS BV

The Whitebread Company, LLC
dba: Standards
40 Narragansett Avenue
Jamestown, RI 02835

A motion was made by Vice President Meagher with a second by Councilor M. White to approve the request to advertised a public hearing to take place on December 2, 2024 for The Whitebread Company, LLC, dba: Standards RENEWAL Class BV liquor license . Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

- C) **REQUEST** that the applications listed below will be in order for hearing at a meeting of said Licensing Board on Monday, December 2, 2024, at 6:30 p.m. and advertised in the November 7th and 14th editions of the *Jamestown Press*. **NOTICE:** Is hereby given by the Town Council of the Town of Jamestown, being the Licensing Board in said Town as provided under Title 3, Chapters 1-12 of the General Laws of Rhode Island 1956, and as amended, that the following **NEW** application has been received by the Town Council for licenses under said Act, for the year December 2, 2024, to November 30, 2025; review, discussion and/or potential action and/or vote:

FROM: **CLASS BV- Limited**

Our Table LLC.
dba: Our Table
53 Narragansett Avenue
Jamestown, RI 02835

TO: **CLASS BV**

Our Table LLC.
dba: Our Table
53 Narragansett Avenue
Jamestown, RI 02835

A motion was made by Vice President Meagher with a second by Councilor M. White to approve the request to advertise a public hearing to take place on December 2, 2024, for Our Table LLC, dba: Our Table New Class BV liquor license application. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

A motion was made by Councilor R. White with a second by Vice President Meagher to adjourn from sitting as the Alcohol Beverage Licensing Board. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

- D) Licenses and Permits: Approval of Application that has been received by the Town Council for a VICTUALING license, upon resolution of debts, taxes, State approval, and appropriate signatures for the year November 4, 2024-November 30, 2024; Review, Discussion, and/or Action and/or Vote:
- 1) The Whitebread Company, LLC dba: Standards, 40 Narragansett Avenue.

A motion was made by Vice President Meagher with a second by Councilor M. White to approve the Whitebread Company, LLC dba: Standards, 40 Narragansett Avenue VICTUALING license upon resolution of debts, taxes, State approval, and appropriate signatures for the year November 4, 2024-November 30, 2024. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

VI. COUNCIL, ADMINISTRATOR, SOLICITOR, COMMISSION/COMMITTEE COMMENTS & REPORTS

- A) Town Administrator's Report: Edward A. Mello
- 1) Federal Emergency Management Administration (FEMA) disaster reimbursement funds.

The Town has received a total of \$176,038 in reimbursement from both FEMA and the RI Interlocal Trust related to the 2024 storm events. These funds reimbursed the Town for the work performed at Ft. Getty Pier and Mackerel Cove Beach.

- 2) Discover Newport new Executive Director search.

Town Administrator Mello reported that Evan Smith, the longtime Executive Director of Discover Newport, will be retiring. The Board of Directors has hired a search firm to help identify his replacement. Town Administrator Mello was invited to meet with the firm to share insights and concerns from Jamestown's perspective.

- 3) Jamestown Newport Ferry Agreement (consent agenda)

A request for approval to execute the three (3) year agreement with Jamestown Newport Ferry pending final review by Solicitor Peter Ruggiero. (consent agenda)

VII. UNFINISHED BUSINESS

- A) Review, Discussion, and/or Action and/or Vote: At the request of the Councilor Brine/Tax Relief Ad Hoc Committee member consideration of proposed credits, exemptions, and or abatements as detailed in the updated summary report dated October 24, 2024:
- 1) Update the current Veteran Exemption, tying the exemption to an index, such as the Consumer Price Index, (<https://www.bls.gov/cpi/>) to ensure that credits increase annually commensurate with the general rise in costs. Each veteran may only qualify to be in one category, however, two married veterans may each qualify if a property is jointly owned.
 - 2) Proposed amendment(s) to the current Senior and Disability Based Exemptions, to increase the higher percentage of poverty level to

commensurately increase the income level caps.

- 3) New Town Employee Exemption – Qualifying and eligible current Full-Time Town Employee(s) Tax Credit of \$1000 annually of Jamestown primary residence home property tax bill.
- 4) New Homestead Primary Resident Exemption (abatement) equal to 30% of the current assessed median value of a home in Jamestown, Rhode Island, for qualifying, eligible property owners.
- 5) New Homestead Long-Term Rental Exemption (abatement) equal to 20% of the currently assessed median value of a home in Jamestown, Rhode Island, for qualifying, eligible property owners.
- 6) New Tax Stabilization Program enabling qualifying, eligible fixed-income residents to defer taxes that are more than 5% of their current income.

A lengthy discussion ensued.

Councilor Brine recapped the work of the Tax Relief Ad Hoc Committee, its goals and priorities, and its specific recommendations for current exemption amendments and new exemptions (see attached). He stressed that this is the next step to the eventual approval of the recommendations and will require additional meetings/discussions, Ordinance language developed, and enabling legislation passed by the Rhode Island General Assembly.

Beth Smith, Orient Avenue, asked if a cost analysis has been completed on each recommendation. She would like to understand the financial impacts before anything is approved.

Sav Rebecchi, Sail Street, asked how many more steps and meetings are anticipated. He quoted from the report and stated he was uncomfortable with any decisions made tonight. More information and financials are needed before approving any policies. *“Below are those specific proposals that I put forth to you now for a vote in each category. Once each of these categories is voted on, the Council should direct the town staff and solicitor to move forward with drafting the ordinance changes and sending the proposed changes forth to the Rhode Island General Assembly for action as early as possible to allow for enactment in 2025.”* The foundation of how the Town collects property taxes will impact all of the proposed exemptions/credits. Transparency and fairness to all taxpayers should be paramount.

Richard Smith, North Main Road, questioned whether, if the recommendations were passed today, the new Council would be able to weigh in as well. He expressed concern about any action that may occur at this meeting. There appears to be some disagreement and confusion amongst the Town Council members.

The Town Council discussed what may or may not be voted on at the meeting and the anticipated timeline moving forward.

A motion was made by Councilor Brine with a second by Vice President Meagher to instruct Town staff to conduct a financial analysis of the proposed amendments to the Veteran Exemptions and to prepare the enabling ordinance. Discussion.

Bob Bailey, North Road, asked if there was any conflict for sitting Town Council members who would benefit from the proposed exemptions/credits.

Michael Swistak, Narragansett Avenue, echoed Sav Rebecchi's suggestion of doing a financial analysis first, before enabling ordinance creation. An analysis and impact of all six proposed exemptions/credits and the resulting impact on each Jamestown household. Mr. Swistak recommended voting on doing a financial analysis only.

The vote was amended as follows: A motion was made by Vice President Meagher with a second by Councilor Brine to instruct Town staff to conduct a financial analysis of the proposed amendments to the Veteran Exemptions. Vote: President Beye, Nay; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Nay.

Discussion continued with the next recommended proposed amendment to the current Senior and Disability Based Exemptions.

A motion was made by Vice President Meagher with a second by Councilor Brine to instruct Town staff to conduct a financial analysis of the proposed amendments to the Senior and Disability Based Exemptions. Vote: President Beye, Nay; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

Discussion continued with the next recommended New Town Employee Exemption – Qualifying and eligible current Full-Time Town Employee(s) Tax Credit of \$1000 annually of Jamestown primary residence home property tax bill.

Vice President Meagher stated support for the new proposed exemptions but the timing is awkward. She recommended waiting until the new council has been sworn in.

Bob Bailey, East Shore Road, has any discussion or consideration been given to town employees who are not Jamestown residents, union vs. nonunion employees? How do you determine how one employee benefits and another does not at the same level?

Councilor M. White commented the discussion has been great so far, and would be supportive of the policies, but the discussion should be tabled for now. More data is required and should be the decision of the next Council.

A motion by Councilor M. White with a second by President Beye to table the discussion regarding new proposed exemptions. Vote President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Nay; Councilor M. White, Aye; and Councilor R. White, Nay.

VIII. NEW BUSINESS

- A) No items at this time.

IX. ORDINANCES, APPOINTMENTS, VACANCIES, AND EXPIRING TERMS

- A) No items at this time.

A motion was made by Vice President Meagher with a second by Councilor M. White to accept the Consent Agenda. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; Councilor R. White, Aye.

X. CONSENT AGENDA

- A) Adoption of Town Council Meeting Minutes
 - 1) October 21, 2024 (Regular Meeting and Executive Session)
- B) Minutes of Boards/Commissions/Committees
 - 1) Bike Path Committee Attendance 2024
 - 2) Bike Path Committee (July 30, 2024)
 - 3) Jamestown Housing Authority, (September 18, 2024)
 - 4) Planning Commission (October 2, 2024)
 - 5) Zoning Board of Review (August 27, 2024)

C) Tax Assessor’s Abatements and Addenda of Taxes

ABATEMENT/ADDENDA TO THE TAX ROLL			
ACCT	TAX YEAR	ACCOUNT INFORMATION	AMOUNT
02-0896-93	2024	UPDATED PROPERTY INFORMATION	-\$ 140.61
TOTAL ABATEMENTS TO TAX ROLL			-\$ 140.61

- D) Approval of the Ferry Terminal User Agreement between the Town of Jamestown and Conanicut Marine Services and the Jamestown Newport Ferry, Inc., subject to final review by Solicitor Peter Ruggiero.
- E) Ratification of the Administratively approved One-Day Vendor/Peddler/MFE license issued to South County Barbeque LLC, October 31, 2024, located at 20 Clinton Avenue.
- F) One-Day Event/Entertainment License Applications: All One-Day Event/Entertainment license application approvals are subject to any COVID-19 protocols in effect at the time of the event:
 - 1) Applicant: Conanicut Island Art Association
 Event: Holiday Art Fair (ENT-24-32)
 Date: December 7, 2024
 Location: Jamestown School Gym, 55 Lawn Avenue
 - 2) Applicant: Jamestown Parks & Recreation Department
 Event: Jamestown Tree Lighting Ceremony (ENT-24-33)
 Date: December 7, 2024
 Location: East Ferry
 - 3) Applicant: Conanicut Marine Services, Inc.
 Event: Santa & Mrs. Claus Visit Jamestown (ENT-24-35)
 Date: December 7, 2024
 Location: 1 East Ferry to 20 Narragansett Avenue

- G) Ratification of the Administratively approved Short-Term Rental application(s) for the period of January 1, 2025, through December 31, 2025, duly advertised in the October 17th and 24th editions of the Jamestown Press; upon resolution of debts, taxes, State approval, and appropriate signatures:

1)	STR-68	Ray Conover	52 Lawn Avenue
2)	STR-108	John Slyman	25 Bay Street
3)	STR-115	Jeffrey Szala	83 Spindrift Street
4)	STR-83	Charles Lonaeus	3 Standish Road
5)	STR-90	Valeiya Gavrylenko	91 Hamilton Avenue
6)	STR-3	Elaine Buchanan	12 Friendship Street (A&B)
7)	STR-100	Maureen Gladding	21 North Road
8)	STR-91	Jeffrey Gravidahl	28 Newport Street
9)	STR-116	William Hutchinson	4 Ft. Wetherill Road
10)	STR-75	Marie Broadley	30 Seaview Avenue
11)	STR-76	Frederic Presbrey	17 Avenue B
12)	STR-127	Antonia Mendes	73 Conanicus Ave, Unit 5
13)	STR-112	Daniel Rubino	32 Prudence Road
14)	STR-101	Vladimir Vezikov	25 Lincoln Street
15)	STR-9	John Deresky	318 Seaside Drive
16)	STR-145	Jeanne Spinosa	74 Southwest Avenue
17)	STR-114	Loretta Robin	951 Ft. Getty Road
18)	STR-73	Genevieve Dupre	75 North Road (And 73)
19)	STR-70	Lauren Frankenbach	47 Clinton Avenue
20)	STR-113	Lisa Stokes	231 Beavertail Road
21)	STR-133	Anne Gallagher	10 Washington Street
22)	STR-130	Christina Ardente	76 Battery Lane
23)	STR-88	Charlie Neagoy	24 Cole Street
24)	STR-87	Charlie Neagoy	56 Coronado Street

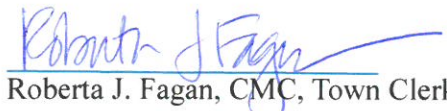
XI. COMMUNICATIONS, PETITIONS, AND PROCLAMATIONS AND RESOLUTIONS FROM OTHER RHODE ISLAND CITIES AND TOWNS

- A) No items at this time.

XII. ADJOURNMENT

A motion was made by Vice President Meagher with a second by Councilor M. White to adjourn at 8:04 p.m. Vote: President Beye, Aye; Vice President Meagher, Aye; Councilor Brine, Aye; Councilor M. White, Aye; and Councilor R. White, Aye.

Attest:


Roberta J. Fagan, CMC, Town Clerk.

October 29, 2024

Proposed Tax Credit and Exemption Changes based upon the recommendations of the Tax Relief Ad Hoc Committee Report to the Jamestown Town Council

The Jamestown Tax Relief Ad Hoc Committee met ten times between September 20th 2023 and January 30th 2024 in order to develop recommendations that could be acted upon by the Council and the Rhode Island State Legislature. Upon presentation of the Committee's report, the Town Council asked that I, Councilman Erik Brine, return to them with specific proposals of credits and exemptions or abatements for them to vote on in each of the areas recommended by the Committee. Below are those specific proposals that I put forth to you now for a vote in each category. Once each of these categories is voted on, the Council should direct the town staff and solicitor to move forward with drafting the ordinance changes and sending the proposed changes forth to the Rhode Island General Assembly for action as early as possible to allow for enactment in 2025.

First, I would like to reiterate the goals and priorities of the committee created in order to develop a framework in which tax strategies and policy recommendations could be made. I believe my proposals have followed these priorities and the recommendations of the Committee.

Goals and Priorities of the Tax Committee

- 1 – Make Jamestown more affordable for primary residents
- 2 – Create opportunities to meet town budgetary objectives while minimizing impact on Jamestown residents
- 3 – Protect and/or support Jamestown businesses
- 4 – Keep taxes low for elderly and need-based populations on fixed budgets
- 5 – Make Jamestown more affordable for town employees whose salaries have not risen commensurate with property values and who the community depends on
- 6 – Incentivize long-term rentals

I have added the proposed changes below following the Committee recommendations in each category. **Proposed changes are in red**

Recommendations

1- Update Current Exemptions

- a. Veterans Exemptions (table below) – The current veteran's exemptions are credits and not currently tied to any index, so they are static and in reality, worth less every year due inflation, until specifically voted on, and in most case sent to the State Legislature to change. The committee recommends instead tying these exemptions to an index, such as the Consumer Price Index (CPI) to ensure that these credits increase annually commensurate with the general rise in costs. The committee believes that most current credits are in-line with other Rhode Island cities and towns however, the value of the Gold Star Parent and Prisoner of War credit seem low compared to the other veteran exemptions. The committee

recommends that these credits should be raised dramatically to represent the tremendous sacrifice by those eligible. This change will have extremely low to no budget impact, but we feel will fall more in line with Jamestown values.

	Real Estate	Motor Vehicle
Regular Exemption	\$250 Credit	N/A
Unmarried Widow/Widower	\$250 Credit	N/A
Totally Disabled/Service Connected	\$500 Credit	N/A
Partially Disabled Service Connected	None	N/A
Gold Star Parent	\$300 Credit	N/A
Prisoner of War	\$500 Credit	N/A
Specially Adapted Housing	\$500 Credit	N/A

Proposed Change – Table Below

	Real Estate	Motor Vehicle
Regular Exemption	\$500 Credit *	N/A
Unmarried Widow/Widower	\$500 Credit *	N/A
Totally Disabled/Service Connected	\$1000 Credit *	N/A
Partially Disabled Service Connected	\$750 Credit *	N/A
Gold Star Parent or Spouse	\$5000 Credit *	N/A
Prisoner of War	\$2500 Credit *	N/A
Specialty Adapted Housing	\$2500 Credit *	N/A

* These Credits will adjust annually based upon the Consumer Price Index change

<https://www.bls.gov/cpi/>

Note – Each veteran may only qualify to be in one category in the table above, however two married veterans may each qualify if a property is jointly owned.

- b. Senior Exemptions (table below) – The income based senior exemptions are tied to published poverty income rates, which is helpful because it allows for those income requirements to change year to year. The qualifying incomes are capped at 220% of the poverty level which means that at income levels above \$29,898 for an individual or \$40,282 a family of more than one individual (in 2022 dollars as shown in the table) exemptions are fully phased out. The committee recommends that the Council consider shifting each of the categories to a higher percentage of poverty level to commensurately increase the income level caps.

Type of Program	Amount of Exemption or Tax Credit	Household Income Requirements	Age	Residency/ Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	61% to 100% of assessed value	1 resident-\$13,590 or less	65+	5 Years	5 Years
		More than 1 resident-\$18,310 or less			
Income Based Exemption	60% of assessed value	1 resident-\$13,591 to \$19,026	65+	5 Years	5 Years
		1+ residents-\$18,311 to \$25,634			
Income Based Exemption	50% of assessed value	1 resident-\$19,027 to \$21,744	65+	5 Years	5 Years
		1+ residents-\$25,635 to \$29,296			
Income Based Exemption	40% of assessed value	1 resident-\$21,745 to \$24,462	65+	5 Years	5 Years
		1+ residents-\$29,297 to \$32,958			
Income Based Exemption	30% of assessed value	1 resident-\$24,463 to \$27,180	65+	5 Years	5 Years
		1+ residents-\$32,959 to \$36,620			
Income Based Exemption	20% of assessed value	1 resident-\$27,181 to \$29,898	65+	5 Years	5 Years
		1+ residents-\$36,621 to \$40,282			
Disability Based Exemption	\$10,000 to \$25,000	Less than \$25,000	No Age	2 Years	2 Years

Proposed Changes (for b. and c.) – Table Below

Type of Program	Amount of Exemption or Tax Credit	Household Income Requirements	Age	Residency/Occupancy Requirement	Length of Ownership Requirement
Income Based Exemption	80% exemption of assessed value	Below the published annual Federal Poverty Level **	65+ or 100% Disabled	5 years	5 years
Income Based Exemption	60% exemption of assessed value	Below 125% of the published annual Federal Poverty Level **	65+ or 100% Disabled	5 years	5 years
Income Based Exemption	40% exemption of assessed value	Below 150% of the published annual Federal Poverty Level **	65+ or 100% Disabled	5 years	5 years
Income Based Exemption	20% exemption of assessed value	Below 175% of the published annual Federal Poverty Level **	65+ or 100% Disabled	5 years	5 years

** Income Requirements based upon the most recently Federal Poverty Level published by Department of Health & Human Services and applied based upon the number of residents at the home - <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines/prior-hhs-poverty-guidelines-federal-register-references/2024-poverty-guidelines-computations>

Note – The Income Based Exemption includes not only employee income, but income from rent, investments, retirements, social security, savings or any other source of income.

The change to this table accomplishes a few things.

- It incorporates the disability and senior exemptions into one table with the same requirements and support.
- It ties both to the annually published Federal Poverty Level rather than providing specific dollar figure income requirements that quickly become outdated and require future Council and State Legislative action to do so.
- It provides more specific support and qualification based upon family size rather than two categories as has previously been the case (individual, family). In 2024 the FPL for an individual is \$15,060 and increases an additional by \$5,380 per family member.
- Keeps the income levels similar but broadens the availability of this exemption. For example at the 20% exemption level in 2024 the qualifying income expands from \$26,355 for 1 person to \$54,600 for a family of 4.

- c. Disability Based Exemption (table above) – The Disability Based exemption correctly is not tied to an age but is also not tied to any index and therefore is not updated regularly. The committee recommends changing the Disability exemption to match the Senior exemption and tie it to the same income-based

exemption. This entire table would then apply to those who are 65+ and/or disabled.

Proposed Change – embedded in the table above

- d. Firefighters Exemption – The Committee recognizes that the town just updated the tax exemption for firefighter and commends the Council for doing so. Jamestown is very lucky to have a superb group of volunteer firefighters, and which not only helps keep the town safe but also keeps our taxes significantly lower than they would be if Jamestown had to fund a full-time firefighting organization.

No Proposed Changes as updates were just approved in 2024

2- Add New Exemptions

- a. Town Employee Exemption – The Committee recognized that there are a diminishing number of Jamestown employees, including police officers, public works, and teachers who also live in our community due to the rapidly rising costs of housing in Jamestown and pay increases not keeping pace with inflation. We also believe there are real benefits to people who work in our community being able to live in our community. The Committee recommends considering an exemption in the form of a credit, similar to the firefighter exemption, for all full-time Jamestown employees. We believe this will help the town recruit and retain talent, show our town employees that they are appreciated, and make them more accessible to the community they serve.

Proposed Change - Currently Serving Full-Time Town Employee Tax Credit - \$1000

Full-time, currently serving, Town employees will be eligible for an annual property tax credit of \$1000 off their primary residence tax bill which would also be tied to the same CPI that Veteran Tax Credits are tied to. While this is not a dramatic change to the financial incentive package of Jamestown employees, I would hope this change will show the town's appreciation for their effort and desire for them to not only be employees of but also residents of the community.

The council has already asked the Administrator to conduct a study to compare Jamestown employee pay rates to that of surrounding communities to ensure that we are paying competitive wages to retain current employees and attract new ones when we have vacancies to fill. Additionally, I would ask the Town Council and Town Administrator to develop further incentives for employees to become and remain residents and consider workforce housing as an undertaking in the next session.

- b. Homestead Exemption – Homestead exemptions have become very popular especially in communities that are vacation destinations and have a large non-resident population. An estimate created by cross referencing property tax rolls with voter registration rolls show that of the approximately 2,700 residences in

Jamestown, nearly 50% of them are owned by non-residents. These exemptions provide an opportunity to keep taxes low for residents while leveraging the popularity of their communities for vacation goers and multiple-home owners to provide the necessary funding to maintain the infrastructure and management of the town. The Committee recommends that the Council adopt a homestead exemption as 12 other Rhode Island Communities have. (RI municipalities that offer a homestead exemption are Central Falls, East Providence, Johnston, Lincoln, Middletown, Narragansett, Newport, North Kingstown, North Providence, Providence, West Greenwich, and Woonsocket) Homestead exemptions can be instituted in a variety of way and can become both complicated to understand and onerous for the town to oversee. With that in mind the Committee recommends the Council consider two possible options.

- (1) Provide a flat percentage of home value as an exemption for all residents. *Example – If a home is assessed at \$500,000 and the exemption rate is 20%, the resident homeowner would have the first \$100,000 of their home value exempted from their property tax bill therefore resetting their property assessed value at \$400,000. If a resident's home is worth \$1,200,000 the property assessed value would be decreased by \$240,000 to \$960,000. This could be capped at a certain level (for example the median home value) to ensure the amount of tax savings is not dramatically skewed by outliers with extremely high-valued homes.*

or

- (2) Provide all residents a flat exempted amount off the value of their homes. *Example - If a home is assessed at \$500,000 and the exemption amount is \$200,000 the resident homeowner would have the first \$200,000 of their home value exempted from their property tax bill therefore resetting their property assessed value at \$300,000. If a resident's home is worth \$1,200,000 the property tax value would be decreased by \$200,000 to \$1,000,000. If this option is chosen, the Committee recommends that the Council ties the amount of the exemption to the change in median home valuation made during every revaluation assessment.*

Proposed Change – Homestead Primary Resident Exemption - abatement equal to 30% of the currently assessed median value of a home in Jamestown, RI

All homeowners in Jamestown who can prove that their home, based upon standards set forth by the town, is their primary residence, will be eligible for an annual property tax exemption abatement equal to 30% of the currently assessed median value of a home in Jamestown. This means that all property-owning primary residences are eligible for the same dollar figure abatement and that the value of that exemption is automatically updated every time the town conducts a full assessment.

For example – the 2024 median value of assessed homes in Jamestown in \$718,000 and therefore those eligible would receive an abatement of \$215,400 (30% of \$718,000) off their assessed property value.

And

- (3) In order to incentivize long-term rentals and increase the availability of full-time housing options in Jamestown, the Committee recommends that the Council offer the Homestead Exemption to non-residents who provide a current 12-month lease on an annual basis.

Proposed Change – Homestead Long-Term Rental Exemption – abatement equal to 20% of the currently assessed median value of a home in Jamestown, RI

All homeowners who can prove that their primary residence, based upon standards set forth by the town, is in Jamestown, and own a second Jamestown property, and can produce a signed lease for 12 months or longer, will be eligible for an annual property tax exemption abatement equal to 20% of the currently assessed median value of a home in Jamestown. The value of this exemption is automatically updated every time the town conducts a full assessment.

For example – the 2024 median value of assessed homes in Jamestown in \$718,000 and therefore those eligible would receive an abatement of \$143,600 (20% of \$718,000) off their assessed property value.

3- Tax Stabilization Program

The Committee recommends the Council consider a Tax Stabilization Program to allow residents on fixed income to defer taxes that are more than 5% of their income. Taxes deferred are held, as a receivable, by the town until a triggering event occurs (sale of property, deceased etc.) which requires a full payment of deferred taxes. Amounts deferred can be charged interest and are accounted for in the Tax Collection Office. Applicants file on a yearly basis as this deferral is based on household income that can fluctuate year to year. North Smithfield has such a program that has benefited many older low-income property owners.

Proposed Change – Institute as written

I propose we ask the town staff to connect with town like North Smithfield on the details of how their program is executed and ask them to provide the council with an executable plan along with appropriate language to be added to the town's ordinance and put forth to the State Legislature for approval.

4- Reverse Mortgage Options

The Committee considered town-sponsored reverse mortgage options to allow aging residents on a fixed income to stay in their homes as tax rates rise. Since a similar program is being pursued through affordable housing policy, the Committee did not want to interrupt that progress and commends the Council for supporting such efforts.

No Proposed Changes at this time

5- Ensure Exemptions are Stackable

The Committee recommends that eligibility for any exemption should not eliminate the eligibility for another, especially for those that are need-based. *For Example, residents may be eligible for a Homestead Exemption, a Firefighter credit and an age-based senior exemption.*

Proposed Change - Ensure that tax credits and exemptions in Jamestown are stackable by residents who qualify in more than one area. The tax credits are not however stackable within any category and at no point shall the combination of tax credits or abatements yield a debt by the town to the resident. The resident cannot surpass 100% of property tax relief in the town of Jamestown for any reason.

6- The Committee recommends that the Council does not make any changes to commercial properties or businesses in Jamestown. Commercial property tax makes up a fairly small part of tax revenue in Jamestown and the Committee believes it is more important for Jamestown to keep the businesses that are here, especially those that stay open year-round, in town, rather than chase them off with higher taxes.

No Proposed Change

7- Seek greater revenue from fees and leasing of town properties and facilities.

While the committee recognizes that revenue generation from fees and leases may fall outside the charge of this committee, we did discuss it as it directly relates to the need for the town to primarily rely on property taxes for funding. The Committee therefore makes the following recommendations that pertain revenue creation that can offset or supplement revenue from taxes.

- a. Property leases – Avoid long leases with one-sided renewal options that prevent the town from receiving competitive rent for high-value properties. *For Example - golf course, harbors, pier/dock access to commercial operations.*
- b. Facility Use – The Committee commends the Council’s recent increase in rates at Fort Getty at a rate higher than in years past but urges it to continue to look at raising rates especially for non-residents to those similar in surrounding similar communities.
- c. Parking – The Committee recommends that the Council consider instituting online/ap-based paid parking throughout commercial and recreational areas in town both to limit parking congestion by non-residents and bring in revenue for the town. Rather than selling summer beach parking passes to residents the Committee recommends selling annual town parking passes that allow residents to park without additional cost in all commercial and recreational areas in town, all year round. Additionally, the town should increase the cost of beach parking

for non-passholders to be commensurate to beach parking prices in Narragansett and Newport.

- d. The Committee recommends that the Council publish the balances of all other funds outside the general fund, which only appear in the town's audit report, in the annual budget documents for greater transparency and public education of the town's financial position. (*Example – Golf Course Fund, Harbor Management Fund, etc.*)

The Tax Relief Ad Hoc Committee strongly believes that Jamestown's tax policies and exemptions are not only a necessary tool to provide resources to maintain and manage the town, but also a means to incentivize or influence desired behavior or outcomes in the community. We believe that the slate of recommendations provided does just that while meeting the goals and priorities for our community laid out at the beginning of this report. While the charge of the Committee is complete, we stand ready to answer your questions and support you as you move to the next phase of implementation of any or all of these recommendations.

The Jamestown Ad Hoc Tax Relief Committee - Erik Brine, JD Coleman, David Dolce, Michelle Estephan-Owen, Robert Raymond, Edward Ross, Beth Smith

The specific credits and abatements provided above are solely the proposal of Councilman Erik Brine to execute the priorities and recommendations set forth by the Ad Hoc Tax Relief Committee.