

2013 -- H 6102

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Baldelli-Hunt, Phillips, and Casey

Date Introduced: May 09, 2013

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-5-74.1 and 44-5-74.2 of the General Laws in Chapter 44-5
2 entitled "Levy and Assessment of Local Taxes" are hereby amended to read as follows:

3 **44-5-74.1. Woonsocket -- List of ratable property.** – (a) Upon adoption of a system of
4 classification of taxable property by the city of Woonsocket, all ratable property in the city of
5 Woonsocket shall be classified by the assessor as follows:

6 (1) Class One: all ratable tangible personal property and motor vehicles;

7 (2) Class Two: residential real estate with less than ~~eleven (11)~~ four (4) units;

8 (3) Class Three: all commercial and industrial real estate and residential real estate with
9 ~~eleven (11)~~ four (4) units or more, except as provided for in section (b).

10 (b) As to any residential real estate with four (4) units and wherein one or more of such
11 units are occupied by the owner of the real estate, such four (4) unit residential real estate shall be
12 classified as Class Two residential real estate. Said real estate shall be classified as Class Three if
13 it fails to have at least one unit that is occupied by the owner of the real estate. An owner of
14 residential real estate with four (4) units who is entitled to the Class Two residential real estate
15 classification pursuant to this section shall annually file a declaration of such owner-occupied
16 status with the tax assessor. The assessor shall prepare an appropriate form for the making of such
17 declaration.

18 **44-5-74.2. Woonsocket -- Valuation of ratable property.** -- (a) The assessor of the city
19 of Woonsocket, on or before June 1 of each year, shall make a full and fair cash valuation of all

1 the estate, real and personal, including motor vehicles and trailers, subject to taxation and
2 determine the assessed valuation of each property class.

3 (b) The assessor has the authority to apply different rates of taxation against Class One,
4 Class Two, and Class Three property to determine the tax due and payable on the property;
5 provided, that the rate of taxation is uniform within each class. ~~Additionally, the rate of taxation~~
6 ~~for Class Three property shall never be greater than thirty four and two tenths percent (34.2%) of~~
7 ~~the total tax levy produced by Class Two and Class Three combined.~~ When real property is used
8 for mixed purposes, the applicable rate shall be applied to the proportionate amount of the real
9 property used for each purpose.

10 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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1 This act would amend the classification of residential real estate in the City of
2 Woonsocket by providing that most residential real estate with four (4) or more units would be
3 classified as commercial property. The act would provide an exception that would allow an
4 owner-occupied four (4) unit property to be classified as residential property upon the filing an
5 appropriate declaration with the tax assessor.

6 This act would take effect upon passage.

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