

2010 -- H 7610

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION - TAXATION OF FARM, FOREST, AND OPEN SPACE LAND

Introduced By: Representatives M Rice, Pollard, Pacheco, Walsh, and Newberry

Date Introduced: February 25, 2010

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-27-3 and 44-27-4 of the General Laws in Chapter 44-27
2 entitled "Taxation of Farm, Forest, and Open Space Land" are hereby amended to read as
3 follows:

4 **44-27-3. Classification of farmland.** -- (a) An owner of land may file a written
5 application with the director of environmental management, for its designation by the director as
6 farmland. When the application is made and after a filing fee of ten dollars (\$10.00) is paid, the
7 director shall examine the land and, if the director determines that it is farmland, the director shall
8 issue a certificate in his or her office, ~~furnishe~~ furnish a copy to the owner of the land, and file
9 one copy in the office of the assessor of the city or town in which the land is located.

10 (b) When requested to do so by the assessor or whenever the director deems it necessary,
11 the director of environmental management shall re-examine land designated by the director as
12 farmland. If the director finds that this land is no longer farmland, the director shall send a notice
13 to the landowner that the landowner has thirty (30) days either to bring the land into compliance
14 or to request a formal hearing before the director. If after the thirty (30) days or after the hearing,
15 the director confirms that the land is no longer farmland, the director shall issue a certificate
16 canceling his or her designation of the land as farmland, and shall furnish one copy to the owner
17 and ~~file one~~ file one in the office of the assessor. Loss of designation by action of the director of
18 environmental management makes the land subject to the land use change tax provided for in
19 section 44-5-39.

1 (c) (1) An owner of land designated as farmland by the director of environmental
2 management may apply for its classification as farmland on any assessment list of the city or
3 town where it is located by filing a written application for that classification with the assessor of
4 the city or town not earlier than thirty (30) days before nor later than thirty (30) days after the
5 date of assessment, except that in years of revaluation not later than thirty (30) days after written
6 notice of revaluation or in its absence after receipt of the tax bill, and if the director has not
7 cancelled his or her designation of that land as farmland as of a date at or prior to the date of the
8 assessment, the assessor shall classify the land as farmland and include it as farmland on the
9 assessment list.

10 (2) In order to maintain this classification, each year thereafter, the property owner shall
11 submit to the assessor a certificate on a form prescribed by the assessor confirming that the land
12 is still used in farming. The assessor shall mail the forms by registered or certified mail not later
13 than the thirtieth of November. Failure to submit the certificate by thirty (30) days after the date
14 of assessment is construed as voluntary withdrawal of the classification, except that the assessor
15 may waive this requirement for good cause.

16 (3) Notwithstanding the preceding subsections, whenever the owner of land designated
17 and classified as farmland is a municipal land trust, municipal conservation commission, or
18 private nonprofit land trust, annual certification is not required, and the classification continues
19 until the voluntary withdrawal of the classification by the owner, or the transfer of the land by the
20 owner in fee simple.

21 (d) Application to the director of environmental management for designation as farmland
22 shall be made upon a form prescribed by the director and shall present a description of the land
23 and any other information that he or she may require to aid the director in determining whether
24 the land qualifies for that designation. An application to an assessor for classification of land as
25 farmland shall be made upon a form prescribed by the assessor and shall present a description of
26 the land and the date of issuance by the director of environmental management of his or her
27 certificate designating it as farmland.

28 (e) Failure to file an application for classification of farmland within the time limit
29 prescribed in subsection (c) of this section and in the manner and form prescribed in subsection
30 (d) of this section shall be construed as a waiver of the right to that classification on the
31 assessment list.

32 (f) Any landowner aggrieved by: (1) the cancellation of a designation under subsection
33 (b) of this section or the denial of an application, filed in accordance with the provisions of
34 subsections (c) and (d) of this section, by the assessor of a city or town for a classification of land

1 as farmland; or (2) the use value assessment placed on land classified as farmland by the assessor;
2 has the right to file an appeal within ninety (90) days of receiving notice, in writing, of the denial
3 or the use value assessment with the board of assessment review of the city or town. Should the
4 city or town not have a board of assessment review, the city or town council reviews the appeal.
5 The assessor shall be given the opportunity to explain either his or her refusal to classify the land
6 or the assessment placed on the classified land. The board of review, or city or town council, shall
7 also consider the testimony of the landowner and the city or town's planning board and
8 conservation commission, if they exist. They shall also seek and consider the advice of the office
9 of state planning, the department of environmental management, the dean of the college of
10 resource development, and the conservation district in which the city or town is located.

11 (g) (1) The board of assessment review, or city or town council, or other quasi-
12 governmental or municipal entity shall not disturb the designation of the director issued pursuant
13 to subsection (a) of this section, unless the tax assessor has shown by a preponderance of the
14 evidence that that designation was erroneous.

15 (2) The board of assessment review, or city or town council, shall render a decision
16 within forty-five (45) days of the date of filing the appeal. Decisions of the board of assessment
17 review, or city or town council, may be appealed to the superior court pursuant to section 44-27-
18 6.

19 **44-27-4. Classification of forest land.** -- (a) An owner of not less than ten (10) acres of
20 forest land may file a written application with the director of environmental management for its
21 designation by the director as forest land. When the application is made and a filing fee of ten
22 dollars (\$10.00) is paid, the director shall examine the land and, if the director determines that it
23 is forest land, the director shall issue a certificate in his or her office, furnish a copy to the owner
24 of the land, and file a copy in the office of the assessor of the city or town where the land is
25 located.

26 (b) (1) When requested to do so by the assessor or whenever the director deems it
27 necessary, the director of environmental management shall re-examine land designated by him or
28 her as forest land. If the director finds that the land is no longer forest land or if the director finds
29 that the land is not being managed in accordance with the forest management plan approved by
30 the director, he or she shall send a notice to the landowner that the landowner has thirty (30) days
31 either to bring the land into compliance or to request a formal hearing before the director. If after
32 the thirty (30) days or after the hearing, the director confirms that the land is no longer forest
33 land, the director shall issue a certificate canceling his or her designation of the land as forest land
34 and shall furnish one copy to the owner and shall file one copy in the office of the assessor.

1 (2) Loss of designation by action of the director of environmental management makes
2 the land subject to the land use change tax provided for in section 44-5-39.

3 (c) (1) An owner of land designated as forest land by the director of environmental
4 management may apply for its classification as forest land on any assessment list of the city or
5 town where it is located by filing a written application for the classification with the assessor of
6 the city or town not earlier than thirty (30) days before nor later than thirty (30) days after the
7 date of assessment, except that in years of revaluation not later than thirty (30) days after written
8 notice of revaluation or in its absence after receipt of the tax bill. If the director has not cancelled
9 his or her designation of the land as forest land as of a date at or prior to the date of the
10 assessment, the assessor shall classify the land as forest land and include the land as forest land
11 on the assessment list.

12 (2) In order to maintain this classification, each year thereafter, the property owner shall
13 submit to the assessor a certificate on a form prescribed by the assessor confirming that the land
14 is still managed as forest land. The assessor shall mail these forms to the property owner not later
15 than November thirtieth. Failure to submit the certificate by thirty (30) days after the date of
16 assessment is construed as voluntary withdrawal of the classification; except that the assessor
17 may waive this requirement for good cause.

18 (3) Notwithstanding the preceding subsections, whenever the owner of land designated
19 and classified as forest land is a municipal land trust, municipal conservation commission, or
20 private non-profit land trust, annual certification is not required, and the classification continues
21 until the voluntary withdrawal of the classification by the owner or transfer of the land by the
22 owner in fee simple.

23 (d) Application to the director of environmental management for designation of land as
24 forest land shall be made upon a form prescribed by the director and shall present a description of
25 the land and any other information that he or she may require to aid the director in determining
26 whether the land qualifies for that designation, including a written forest management plan
27 prepared by a professionally qualified forester on the director's staff or another professionally
28 qualified forester in consultation with the landowner, with recommended management practices
29 to be followed. An application to an assessor for classification of land as forest land shall be made
30 on a form prescribed by the assessor and shall present a description of the land and the date of the
31 issuance by the director of his or her certificate designating it as forest land.

32 (e) Failure to file an application for classification of land as forest land within the time
33 limit prescribed in subsection (c) of this section and in the manner and form prescribed in
34 subsection (d) of this section is considered a waiver of the right to that classification on the

1 assessment lists.

2 (f) Any landowner aggrieved by: (1) the cancellation of a designation under subsection
3 (b) of this section or the denial of an application, filed in accordance with the provisions of
4 subsections (c) and (d) of this section, by the assessor of a city or town for a classification of land
5 as forest land; or (2) the use value assessment placed on land classified as forest land by the
6 assessor; has the right to file an appeal within ninety (90) days of receiving notice, in writing, of
7 the denial or the use value assessment with the board of assessment review of the city or town.
8 Should the city or town not have a board of assessment review, the city or town council shall
9 review the appeal. The assessor is given the opportunity to explain either his or her refusal to
10 classify the land or the assessment placed on the classified land. The board of review, or city or
11 town council, shall also consider the testimony of the landowner and the city or town's planning
12 board and conservation commission, if they exist. They shall also seek and consider the advice of
13 the office of state planning, the department of environmental management, the dean of the college
14 of resource development and the conservation district in which the city or town is located.

15 (g) (1) The board of assessment review, or city or town council, or other quasi-
16 governmental or municipal entity shall not disturb the designation of the director issued pursuant
17 to subsection (a) of this section, unless the tax assessor has shown by a preponderance of the
18 evidence that that designation was erroneous.

19 (2) The board of assessment review, or city or town council, shall render a decision
20 within forty-five (45) days of the date of filing the appeal. Decisions of the board of assessment
21 review, or city or town council, may be appealed to the superior court pursuant to the provisions
22 of section 44-27-6.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - TAXATION OF FARM, FOREST, AND OPEN SPACE LAND

1 This act would prohibit quasi-governmental agencies or municipal entities from
2 nullifying DEM's designation of farms, forest and open spaces for the purpose of charging
3 assessing and taxing such property as fully built-out suburban.

4 This act would take effect upon passage.

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