

2010 -- H 7635

LC01883

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION - ASSESSMENT OF VALUATIONS

Introduced By: Representatives Menard, MacBeth, Ucci, Vaudreuil, and Winfield

Date Introduced: February 25, 2010

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-11.6 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-11.6. Assessment of valuations – Apportionment of levies.** -- (a) Notwithstanding
4 the provisions of section 44-5-11 [repealed] beginning on December 31, 2000, the assessors in the
5 several towns and cities shall conduct an update as defined in this section or shall assess all
6 valuations and apportion the levy of all taxes legally ordered under the rules and regulations, not
7 repugnant to law, as the town meetings and city councils, respectively, shall from time to time
8 prescribe; provided, that the update or valuation is performed in accordance with the following
9 schedules:

10 (1) (i) For a transition period, for cities and towns who conducted or implemented a
11 revaluation as of 1993 or in years later:

	<u>Update</u>	<u>Revaluation</u>
12		
13 Lincoln	2000	2003
14 South Kingstown	2000	2003
15 Smithfield	2000	2003
16 West Warwick	2000	2003
17 Johnston	2000	2003
18 Burrillville	2000	2003
19 North Smithfield	2000	2003

1	Central Falls	2000	2003
2	North Kingstown	2000	2003
3	Jamestown	2000	2003
4	North Providence	2001	2004
5	Cumberland	2001	2004
6	Bristol	2004	2001
7	Charlestown	2001	2004
8	East Greenwich	2002	2005
9	Cranston	2002	2005
10	Barrington	2002	2005
11	Warwick	2003	2006
12	Warren	2003	2006
13	East Providence	2003	2006

14 (ii) Provided that the reevaluation period for the town of New Shoreham shall be
15 extended to 2003 and the update for the town of Hopkinton may be extended to 2007 with no
16 additional reimbursements by the state relating to the delay.

17 (iii) The implementation date for this schedule is December 31st, of the stated year.

18 (iv) Those cities and towns not listed in this schedule, shall continue the revaluation
19 schedule pursuant to section 44-5-11 [repealed].

20 (2) (i) For the post transition period and in years thereafter:

21	Woonsocket	2002	2005	2008
22	Pawtucket	2002	2005	2008
23	Portsmouth	2001	2004	2007
24	Coventry	2001	2004	2007
25	Providence	2003	2006	2009
26	Foster	2002	2005	2008
27	Middletown	2002	2005	2008
28	Little Compton	2003	2006	2009
29	Scituate	2003	2006	2009
30	Westerly	2003	2006	2009
31	West Greenwich	2004	2007	2010 <u>2012</u>
32	Glocester	2004	2007	2010 <u>2012</u>
33	Richmond	2004	2007	2010 <u>2012</u>
34	Bristol	2004	2007	2010 <u>2012</u>

1	Tiverton	2005	2008	2011 <u>2013</u>
2	Newport	2005	2008	2011 <u>2013</u>
3	New Shoreham	2006	2009	2012 <u>2014</u>
4	Narragansett	2005	2008	2011 <u>2013</u>
5	Exeter	2005	2008	2011 <u>2013</u>
6	Hopkinton	2007	2010 <u>2012</u>	2013 <u>2015</u>
7	Lincoln	2006	2009	2012 <u>2014</u>
8	South Kingstown	2006	2009	2012 <u>2014</u>
9	Smithfield	2006	2009	2012 <u>2014</u>
10	West Warwick	2006	2009	2012 <u>2014</u>
11	Johnston	2006	2009	2012 <u>2014</u>
12		Update #1	<u>Update #2</u>	<u>Revaluation</u>
13	Burrillville	2006	2009	2012 <u>2014</u>
14	North Smithfield	2006	2009	2012 <u>2014</u>
15	Central Falls	2006	2009	2012 <u>2014</u>
16	North Kingstown	2006	2009	2012 <u>2014</u>
17	Jamestown	2006	2009	2012 <u>2014</u>
18	North Providence	2007	2010 <u>2012</u>	2013 <u>2015</u>
19	Cumberland	2007	2010 <u>2012</u>	2013 <u>2015</u>
20	Charlestown	2007	2010 <u>2012</u>	2013 <u>2015</u>
21	East Greenwich	2008	2011 <u>2013</u>	2014 <u>2016</u>
22	Cranston	2008	2011 <u>2013</u>	2014 <u>2016</u>
23	Barrington	2008	2011 <u>2013</u>	2014 <u>2016</u>
24	Warwick	2009	2012 <u>2014</u>	2015 <u>2017</u>
25	Warren	2009	2012 <u>2014</u>	2015 <u>2017</u>
26	East Providence	2009	2012 <u>2014</u>	2015 <u>2017</u>

27 (ii) The implementation date for the schedule is December 31st of the stated year. Upon
28 the completion of the update and revaluation according to this schedule, each city and town shall
29 conduct a revaluation within nine (9) years of the date of the prior revaluation and shall conduct
30 an update of real property every ~~three (3)~~ five (5) years from the last revaluation.

31 (b) No later than February 1, 1998, the director of the department of revenue shall
32 promulgate rules and regulations consistent with the provisions of this section to define the
33 requirements for the updates which shall include, but not be limited to:

34 (1) An analysis of sales;

- 1 (2) A rebuilding of land value tables;
- 2 (3) A rebuilding of cost tables of all improvement items; and
- 3 (4) A rebuilding of depreciation schedules.

4 Upon completion of an update, each city or town shall provide for a hearing and/or
5 appeal process for any aggrieved person to address any issue, which arose during the update.

6 (c) The costs incurred by the towns and cities for the first update shall be borne by the
7 state in an amount not to exceed twenty dollars (\$20.00) per parcel. The costs incurred by the
8 towns and cities for the second update shall be borne eighty percent (80%) by the state (in an
9 amount not to exceed sixteen dollars (\$16.00) per parcel) and twenty percent (20%) by the town
10 or city and in the third update and thereafter, the state shall pay sixty percent (60%) of the update
11 (not to exceed twelve dollars (\$12.00) per parcel) and the town or city shall pay forty percent
12 (40%); provided, that for the second update and in all updates thereafter, that the costs incurred
13 by any city or town which is determined to be a distressed community pursuant to section 45-13-
14 12 shall be borne eighty percent (80%) by the state and twenty percent (20%) by the city or town
15 for all updates required by this section.

16 (d) The office of municipal affairs, after consultation with the league of cities and towns
17 and the Rhode Island assessors' association, shall recommend adjustments to the costs formula
18 described in subsection (c) of this section based upon existing market conditions. (e) Any
19 property, which is either exempt from the local property tax pursuant to section 44-3-3 or which
20 pays a city or town an amount in lieu of taxes, is not required to have its values updated pursuant
21 to this section, and the property is not eligible for the reimbursement provisions of subsection (c)
22 of this section. However, those properties which are exempt from taxation and are eligible for
23 state appropriations in lieu of property tax under the provisions of section 45-13-5.1 are eligible
24 for state reimbursement pursuant to subsection (c) of this section, provided, that these properties
25 were revalued as part of that city or town's most recent property revaluation.

26 (f) No city or town is required to conduct an update pursuant to this section unless the
27 state has appropriated sufficient funds to cover the state's costs as identified in subsection (c) of
28 this section.

29 (g) Any city or town that fails to conduct an update or revaluation as required by this
30 section, or requests and receives an extension of the dates specified in this section, shall receive
31 the same amount of state aid under sections 45-13-1, 45-13-5.1, and 45-13-12 in the budget year
32 for which the new values were to apply as the city or town received in-state aid in the previous
33 budget year; provided, however, if the new year's entitlement is lower than the prior year's
34 entitlement, the lower amount applies, except for the town of New Shoreham for the fiscal year

1 2003.

2 (h) Any bill or resolution to extend the dates for a city or town to conduct an update or
3 revaluation must be approved by a two-thirds (2/3) majority of both houses of the general
4 assembly.

5 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 delay the reevaluation period for towns and cities for a two year period
- 2 and then begin a five year cycle thereafter.
- 3 This act would take effect upon passage.

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