

2016 -- S 2289

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

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A N A C T

RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

Introduced By: Senator John A. Pagliarini

Date Introduced: February 09, 2016

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Sections 44-3-9, 44-3-9.1, 44-3-9.1.1, 44-3-9.2, 44-3-9.2.1, 44-3-9.3, 44-3-  
2   9.4, 44-3-9.5, 44-3-9.6, 44-3-9.7, 44-3-9.8, 44-3-10 and 44-3-47 of the General Laws in Chapter  
3   44-3 entitled "Property Subject to Taxation" are hereby repealed.

4           ~~**44-3-9. Exemption or stabilizing of taxes on property used for manufacturing,**~~  
5   ~~**commercial, or residential purposes.**~~ --- (a) (1) Except as provided in this section, the electors of  
6   ~~any city or town qualified to vote on a proposition to appropriate money or impose a tax when~~  
7   ~~legally assembled, may vote to authorize the city or town council, for a period not exceeding~~  
8   ~~twenty (20) years, and subject to the conditions as provided in this section, to exempt from~~  
9   ~~payment, in whole or in part, real and personal property which has undergone environmental~~  
10   ~~remediation, is historically preserved, or is used for affordable housing, manufacturing,~~  
11   ~~commercial, or residential purposes, or to determine a stabilized amount of taxes to be paid on~~  
12   ~~account of the property, notwithstanding the valuation of the property or the rate of tax; provided,~~  
13   ~~that after public hearings, at least ten (10) days' notice of which shall be given in a newspaper~~  
14   ~~having a general circulation in the city or town, the city or town council determines that:~~

15           ~~(i) Granting of the exemption or stabilization will inure to the benefit of the city or town~~  
16   ~~by reason of:~~

17           ~~(A) The willingness of the manufacturing or commercial concern to locate in the city or~~  
18   ~~town, or of individuals to reside in such an area; or~~

19           ~~(B) The willingness of a manufacturing firm to expand facilities with an increase in~~

1 ~~employment or the willingness of a commercial or manufacturing concern to retain or expand its~~  
2 ~~facility in the city or town and not substantially reduce its work force in the city or town; or~~

3 ~~(C) An improvement of the physical plant of the city or town which will result in a long-~~  
4 ~~term economic benefit to the city or town and state; or~~

5 ~~(D) An improvement which converts or makes available land or facility that would~~  
6 ~~otherwise be not developable or difficult to develop without substantial environmental~~  
7 ~~remediation; or~~

8 ~~(ii) Granting of the exemption or stabilization of taxes will inure to the benefit of the city~~  
9 ~~or town by reason of the willingness of a manufacturing or commercial or residential firm or~~  
10 ~~property owner to construct new or to replace, reconstruct, convert, expand, retain or remodel~~  
11 ~~existing buildings, facilities, machinery, or equipment with modern buildings, facilities, fixtures,~~  
12 ~~machinery, or equipment resulting in an increase or maintenance in plant, residential housing or~~  
13 ~~commercial building investment by the firm or property owned in the city or town;~~

14 ~~(2) Provided that should the city or town council make the determination in~~  
15 ~~subparagraph (1)(i)(B) of this subsection, any exemption or stabilization may be granted as to~~  
16 ~~new buildings, fixtures, machinery, or equipment for new buildings, firms or expansions, and~~  
17 ~~may be granted as to existing buildings, fixtures, machinery and equipment for existing~~  
18 ~~employers in the city or town.~~

19 ~~(b) Cities shall have the same authority as is granted to towns except that authority~~  
20 ~~granted to the qualified electors of a town and to town councils shall be exercised in the case of a~~  
21 ~~city by the city council.~~

22 ~~(c) For purposes of this section, "property used for commercial purposes" means any~~  
23 ~~building or structures used essentially for offices or commercial enterprises.~~

24 ~~(d) Except as provided in this section, property, the payment of taxes on which has been~~  
25 ~~so exempted or which is subject to the payment of a stabilized amount of taxes, shall not, during~~  
26 ~~the period for which the exemption or stabilization of the amount of taxes is granted, be further~~  
27 ~~liable to taxation by the city or town in which the property is located so long as the property is~~  
28 ~~used for the manufacturing or commercial, or residential purposes for which the exemption or~~  
29 ~~stabilized amount of taxes was made.~~

30 ~~(e) Notwithstanding any vote of the qualified electors of a town and findings of a town~~  
31 ~~council or of any vote and findings by a city council, the property shall be assessed for and shall~~  
32 ~~pay that portion of the tax, if any, assessed by the city or town in which the real or personal~~  
33 ~~property is located, for the purpose of paying the indebtedness of the city or town and the~~  
34 ~~indebtedness of the state or any political subdivision of the state to the extent assessed upon or~~

1 apportioned to the city or town, and the interest on the indebtedness, and for appropriation to any  
2 sinking fund of the city or town, which portion of the tax shall be paid in full, and the taxes so  
3 assessed and collected shall be kept in a separate account and used only for that purpose.

4 (f) Nothing in this section shall be deemed to permit the exemption or stabilization  
5 provided in this section for any manufacturing or commercial concern relocating from one city or  
6 town within the state of Rhode Island to another.

7 ~~**44-3-9.1. Woonsocket -- Exemption or stabilizing of taxes on qualifying property**~~  
8 ~~**located in designated districts in the city.**~~

9 (a) Except as provided in this section, the city  
10 council of the city of Woonsocket may vote to authorize, for a period not exceeding ten (10)  
11 years, and subject to the conditions provided in this section, to exempt from payment, in whole or  
12 in part, real and personal qualifying property, or to determine a stabilized amount, of taxes to be  
13 paid on account of the qualifying property located within a district designated by the city council,  
14 notwithstanding the valuation of the property or the rate of tax; provided, that after a public  
15 hearing, at least ten (10) days' notice of which shall be given in a newspaper having a general  
16 circulation in the city, the city council determines that designation of the district and granting of  
17 the exemption or stabilization for qualifying property located in the city will inure to the benefit  
18 of the city by reason of the willingness of owners of qualifying property to replace, reconstruct,  
19 expand, or remodel existing buildings, facilities, machinery, or equipment with modern buildings,  
20 facilities, fixtures, machinery, or equipment, or to construct new buildings or facilities or acquire  
21 new machinery or equipment for use in such buildings or facilities, resulting in an increase in  
22 investment by such owners in the city.

23 (b) For purposes of this section, "qualifying property" means any building or structures  
24 used or intended to be used essentially for offices or commercial enterprises or for residential  
25 purposes.

26 (c) Except as provided in this section, property, the payment of taxes on which has been  
27 so exempted or which is subject to the payment of a stabilized amount of taxes, shall not, during  
28 the period for which the exemption or stabilization of the amount of taxes is granted, be further  
29 liable to taxation by the city so long as that property is used or intended to be used for the  
30 manufacturing, commercial, or residential purposes for which the exemption or stabilized amount  
31 of taxes was made.

32 (d) Notwithstanding any vote and findings by the city council, the property shall be  
33 assessed for and shall pay that portion of the tax, if any, assessed by the city, for the purpose of  
34 paying the indebtedness of the city and the indebtedness of the state or any political subdivision  
of the state to the extent assessed upon or apportioned to the city, and the interest on the

1 ~~indebtedness, and for appropriation to any sinking fund of the city, which portion of the tax shall~~  
2 ~~be paid in full, and the taxes so assessed and collected shall be kept in a separate account and~~  
3 ~~used only for that purpose.~~

4 ~~**44-3-9.1.1. Woonsocket -- Rehabilitation exemption for qualified residential**~~  
5 ~~**structures in the city.**~~

6 ~~-- (a) (1) The tax assessor of the city of Woonsocket is authorized to grant~~  
7 ~~a rehabilitation exemption from taxation for certain qualified residential structures. A "qualified~~  
8 ~~residential structure" is defined as a residential structure or structures which is or are certified by~~  
9 ~~the building inspection services division of the city of Woonsocket as being eligible for~~  
10 ~~exemption. Eligibility for the exemption may be provided if the following conditions are met:~~

11 ~~(i) The property is strictly residential in nature, consisting of three (3) or more units on a~~  
12 ~~single lot, and was acquired by the applicant at a date subsequent to its being certified as vacant~~  
13 ~~by the building inspection services division. The building inspection services division will~~  
14 ~~maintain a list of vacant properties, which will be updated monthly.~~

15 ~~(ii) All permits necessary for the completed renovations, which will make the building(s)~~  
16 ~~meet minimum housing codes must be issued and provided to the tax assessor from the building~~  
17 ~~inspection services division. An inspection of the structure by the building inspection services~~  
18 ~~division, including the owner, contractor, electrical contractor, and minimum housing inspector,~~  
19 ~~shall be done prior to the beginning of renovation.~~

20 ~~(2) Upon furnishing to the city assessor proof that the requirements of subdivision (1) of~~  
21 ~~this subsection have been met, the assessor shall certify to the applicant, in writing, that the~~  
22 ~~property is eligible.~~

23 ~~(b) Upon certification of eligibility, the property shall receive the following~~  
24 ~~rehabilitation exemption:~~

25 ~~(1) For both owner occupied and non-owner occupied, the assessment for the next tax~~  
26 ~~year, hereinafter called "the base year," shall be zero percent (0%) of the previous year's~~  
27 ~~valuation;~~

28 ~~(2) If owner occupied, the assessment for the second year following certification shall be~~  
29 ~~twenty percent (20%) of the base year's valuation. If non-owner occupied, the assessment for the~~  
30 ~~second year shall be fifty percent (50%) of the base year's valuation;~~

31 ~~(3) If owner occupied, the assessment for the third year following certification shall be~~  
32 ~~forty percent (40%) of the base year's valuation. If non-owner occupied, the assessment for the~~  
33 ~~third year following certification shall be one hundred percent (100%) of the base year's valuation~~  
34 ~~plus the value of the improvements added to the original valuation;~~

~~(4) If owner occupied, the assessment for the fourth year following certification shall be~~

1 sixty percent (60%) of the base year's valuation;

2 ~~(5) If owner occupied, the assessment for the fifth year following certification shall be~~

3 ~~eighty percent (80%) of the base year's valuation;~~

4 ~~(6) If owner occupied, the assessment for the sixth year following certification shall be~~

5 ~~one hundred percent (100%) of the base year's valuation plus the value of the improvements~~

6 ~~added to the original valuation.~~

7 ~~(c) If the city of Woonsocket implements property revaluation during the program, the~~

8 ~~original base year's valuation shall be replaced by the new assessed valuation with the percentage~~

9 ~~adjustment made as specified.~~

10 ~~(d) The rehabilitation exemption shall not apply to any of the following types of~~

11 ~~properties:~~

12 ~~(1) Mixed commercial and residential use;~~

13 ~~(2) Commercial and/or industrial use;~~

14 ~~(3) Single and two family properties;~~

15 ~~(4) Properties damaged by fire which are covered by insurance;~~

16 ~~(5) Properties boarded or secured to protect mortgagor's interest, and not due to~~

17 ~~disrepair.~~

18 ~~(e) The rehabilitation exemption shall cease upon the occurrence of any one of the~~

19 ~~following conditions:~~

20 ~~(1) Property is sold or title transferred at any time during the term of said exemption;~~

21 ~~(2) Failure to complete permitted work within a timely manner as determined by the~~

22 ~~building inspector;~~

23 ~~(3) In properties that were owner occupied, if the owner moves out of the property, the~~

24 ~~property's exemption changes to whatever status it would be if it were in the non-owner occupied~~

25 ~~status.~~

26 ~~**44-3-9.2. North Smithfield -- Exemption or stabilizing of taxes on qualifying**~~

27 ~~**property used for manufacturing or commercial purposes.**~~ (a) Except as provided in this

28 ~~section, the town council of the town of North Smithfield may vote to authorize, for a period not~~

29 ~~to exceed ten (10) years, and subject to the conditions provided in this section, to exempt from~~

30 ~~payment, in whole or in part, real and personal property used for manufacturing or commercial~~

31 ~~purposes, or to determine a stabilized amount of taxes to be paid on account of the property,~~

32 ~~notwithstanding the valuation of the property or the rate of tax; provided, that after public~~

33 ~~hearings, at least ten (10) days' notice of which shall be given in a newspaper having a general~~

34 ~~circulation in the town, the town council determines that:~~

1           ~~(1) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~  
2 ~~town by reason of:~~

3           ~~(i) The willingness of the manufacturing or commercial firm or concern to locate in the~~  
4 ~~town; or~~

5           ~~(ii) The willingness of a manufacturing or commercial firm or concern to expand~~  
6 ~~facilities with an increase in employment; or~~

7           ~~(2) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~  
8 ~~town by reason of the willingness of a manufacturing or commercial firm or concern to replace,~~  
9 ~~reconstruct, expand, or remodel existing buildings, facilities, fixtures, machinery, or equipment~~  
10 ~~with modern buildings, facilities, fixtures, machinery, or equipment resulting in an increase in~~  
11 ~~plant or commercial building investment by the firm or concern in the town.~~

12           ~~(b) For purposes of this section, "real property used for commercial purposes" includes~~  
13 ~~any building or structure used for offices or commercial enterprises including without limitation~~  
14 ~~any building or structure used for wholesale, warehouse, distribution, and/or storage businesses,~~  
15 ~~used for service industries, or used for any other commercial business and the land on which the~~  
16 ~~building or structure is situated and not used for residential purposes.~~

17           ~~(c) For purposes of this section, "personal property used for commercial purposes"~~  
18 ~~means any personal property owned by a firm or concern occupying a building, structure, and/or~~  
19 ~~land used for commercial purposes and used by such firm or concern in its commercial enterprise~~  
20 ~~including, without limitation, furniture, fixtures, equipment, machinery, stock in trade, and~~  
21 ~~inventory.~~

22           ~~(d) Except as provided in this section, property, the payment of taxes on which has been~~  
23 ~~so exempted or which is subject to the payment of a stabilized amount of taxes, shall not, during~~  
24 ~~the period for which the exemption or stabilization of the amount of taxes is granted, be further~~  
25 ~~liable to taxation by the town in which the property is located so long as the property is used for~~  
26 ~~the manufacturing or commercial purposes for which the exemption or stabilized amount of taxes~~  
27 ~~was made.~~

28           ~~(e) Notwithstanding any vote and findings by the town council, the property shall be~~  
29 ~~assessed for and shall pay that portion of the tax, if any, assessed by the town of North Smithfield~~  
30 ~~for the purpose of paying the indebtedness of the town and the indebtedness of the state or any~~  
31 ~~political subdivision of the state to the extent assessed upon or apportioned to the town, and the~~  
32 ~~interest on the indebtedness, and for appropriation to any sinking fund of the town, which portion~~  
33 ~~of the tax shall be paid in full, and the taxes so assessed and collected shall be kept in a separate~~  
34 ~~account and used only for that purpose.~~

1           ~~**44-3-9.2.1. North Smithfield -- Exemption or partial abatement of taxes for Rankin**~~  
2 ~~**Estates.**~~ The town council of the town of North Smithfield may vote, at a duly noticed public  
3 meeting, to grant a partial abatement of taxes for a sum total yearly abatement in the amount of  
4 fourteen thousand three hundred dollars (\$14,300), for a period of seven (7) years from the date  
5 of master plan approval for a grand total of one hundred thousand one hundred dollars (\$100,100)  
6 in abatements for the real property known as "Rankin Estates" which consists of property located  
7 in the town of North Smithfield laid out and designated as assessor's plat 14, Lots 17, 19, 20, 29,  
8 31, 34, 36, 88, 93, 106, 107, 123, 125, 128, 135, 136, 139, 140, 141, 144, 145, 147, 159, 202, 242.

9           ~~**44-3-9.3. Burrillville -- Exemption or stabilizing of taxes on qualifying property used**~~  
10 ~~**for manufacturing or commercial purposes.**~~ (a) Except as provided in this section, the town  
11 council of the town of Burrillville may vote to authorize, for a period not to exceed ten (10) years,  
12 and subject to the conditions as provided in this section, to exempt from payment, in whole or in  
13 part, real and personal property used for manufacturing, or commercial purposes, or to determine  
14 a stabilized amount of taxes to be paid on account of such property, notwithstanding the valuation  
15 of the property or the rate of tax; provided, that after public hearings, at least ten (10) days' notice  
16 of which shall be given in a newspaper having a general circulation in the town, the town council  
17 determines that:

18           (1) Granting of the exemption or stabilization of taxes will inure to the benefit of the  
19 town by reason of:

20           (i) The willingness of the manufacturing or commercial firm or concern to locate in the  
21 town; or

22           (ii) The willingness of a manufacturing or commercial firm or concern to expand  
23 facilities with an increase in employment; or

24           (2) Granting of the exemption or stabilization of taxes will inure to the benefit of the  
25 town by reason of the willingness of a manufacturing or commercial firm or concern to replace,  
26 reconstruct, expand, or remodel existing buildings, facilities, fixtures, machinery, or equipment  
27 with modern buildings, facilities, fixtures, machinery, or equipment resulting in an increase in  
28 plant or commercial building investment by the firm or concern in the town.

29           (b) For purposes of this section, "real property used for commercial purposes" includes  
30 any building or structure used for offices or commercial enterprises including without limitation  
31 any building or structure used for wholesale, warehouse, distribution, and/or storage businesses,  
32 used for service industries, or used for any other commercial business, and the land on which any  
33 such building or structure is situated and not used for residential purposes.

34           (c) For purposes of this section, "personal property used for commercial purposes"

1 ~~means any personal property owned by a firm or concern occupying a building, structure, and/or~~  
2 ~~land used for commercial purposes and used by such firm or concern in its commercial enterprise~~  
3 ~~including, without limitation, furniture, fixtures, equipment, machinery, stock in trade, and~~  
4 ~~inventory.~~

5 ~~(d) Except as provided in this section, property, the payment of taxes on which has been~~  
6 ~~so exempted or which is subject to the payment of a stabilized amount of taxes, shall not, during~~  
7 ~~the period for which the exemption or stabilization of the amount of taxes is granted, be further~~  
8 ~~liable to taxation by the town in which the property is located so long as the property is used for~~  
9 ~~the manufacturing or commercial purposes for which the exemption or stabilized amount of taxes~~  
10 ~~was made.~~

11 ~~(e) Notwithstanding any vote and findings by the town council, the property shall be~~  
12 ~~assessed for and shall pay that portion of the tax if any assessed by the town of Burrillville for the~~  
13 ~~purpose of paying the indebtedness of the town and the indebtedness of the state or any political~~  
14 ~~subdivision of the state to the extent assessed upon or apportioned to the town, and the interest on~~  
15 ~~the indebtedness, and for appropriation to any sinking fund of the town, which portion of the tax~~  
16 ~~shall be paid in full, and the taxes so assessed and collected shall be kept in a separate account~~  
17 ~~and used only for that purpose.~~

18 ~~**44-3-9.4. Middletown -- Economic development tax incentive program -- Assessed**~~  
19 ~~**valuation exemptions or stabilizing of taxes.** -- (a) The town council of the Town of~~  
20 ~~Middletown may, by ordinance, provide for a schedule of exemptions from assessed valuation for~~  
21 ~~real and personal property of property owners or businesses which create jobs in the town and~~  
22 ~~which qualify under such ordinance.~~

23 ~~(b) The town council of the Town of Middletown may, by ordinance, provide for a~~  
24 ~~schedule of exemptions from assessed valuation or determine a stabilized amount of taxes to be~~  
25 ~~paid for real and personal property of property owners or businesses for any retrofit, expansion or~~  
26 ~~renovation of specifically permitted uses under such ordinance and which qualify under such~~  
27 ~~ordinance. The ordinance shall specify the kinds of retrofitting, expansion and renovation for~~  
28 ~~which exemptions or stabilization will be permitted. The exemption shall be for a period of no~~  
29 ~~more than five (5) years.~~

30 ~~(c) The amount of the exemption or stabilization and the rules and regulations regarding~~  
31 ~~the eligibility and qualification for the exemption or stabilization shall be provided by ordinance~~  
32 ~~and the town council may, from time to time, by amendment to the ordinance, make those~~  
33 ~~changes in the amount of exemption or stabilization or in the rules and regulations regarding~~  
34 ~~eligibility and qualification for exemption as it deems necessary.~~



1           ~~44-3-9.5. North Providence -- Exemption or stabilizing of taxes on qualifying~~  
2 ~~property used for manufacturing or commercial purposes.~~ (a) Except as provided in this

3 section, the town council of the town of North Providence may vote to authorize, for a period not  
4 to exceed ten (10) years, and subject to the conditions as provided in this section, to exempt from  
5 payment, in whole or in part, real and personal property used for manufacturing, or commercial  
6 purposes, or to determine a stabilized amount of taxes to be paid on account of such property,  
7 notwithstanding the valuation of the property or the rate of tax; provided, that after public  
8 hearings, at least ten (10) days' notice of which shall be given in a newspaper having a general  
9 circulation in the town, the town council determines that:

10           ~~(1) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~  
11 ~~town by reason of:~~

12           ~~(i) The willingness of the manufacturing or commercial firm or concern to locate in the~~  
13 ~~town; or~~

14           ~~(ii) The willingness of a manufacturing or commercial firm or concern to expand~~  
15 ~~facilities with an increase in employment; or~~

16           ~~(2) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~  
17 ~~town by reason of the willingness of a manufacturing or commercial firm or concern to replace,~~  
18 ~~reconstruct, expand, or remodel existing buildings, facilities, fixtures, machinery, or equipment~~  
19 ~~with modern buildings, facilities, fixtures, machinery, or equipment resulting in an increase in~~  
20 ~~plant or commercial building investment by the firm or concern in the town.~~

21           ~~(b) For purposes of this section, "real property used for commercial purposes" includes~~  
22 ~~any building or structure used for offices or commercial enterprises including, without limitation,~~  
23 ~~any building or structure used for wholesale, warehouse, distribution, and/or storage businesses,~~  
24 ~~used for service industries, or used for any other commercial business, and the land on which any~~  
25 ~~such building or structure is situated and not used for residential purposes.~~

26           ~~(c) For purposes of this section, "personal property used for commercial purposes"~~  
27 ~~means any personal property owned by a firm or concern occupying a building, structure, and/or~~  
28 ~~land used for commercial purposes and used by such firm or concern in its commercial enterprise~~  
29 ~~including, without limitation, furniture, fixtures, equipment, machinery, stock in trade, and~~  
30 ~~inventory.~~

31           ~~(d) Except as provided in this section, property, the payment of taxes on which has been~~  
32 ~~so exempted or which is subject to the payment of a stabilized amount of taxes, shall not, during~~  
33 ~~the period for which the exemption or stabilization of the amount of taxes is granted, be further~~  
34 ~~liable to taxation by the town in which the property is located so long as the property is used for~~

1 ~~the manufacturing or commercial purposes for which the exemption or stabilized amount of taxes~~  
2 ~~was made.~~

3 ~~(e) Notwithstanding any vote and findings by the town council, the property shall be~~  
4 ~~assessed for and shall pay that portion of the tax if any assessed by the town of North Providence~~  
5 ~~for the purpose of paying the indebtedness of the town and the indebtedness of the state or any~~  
6 ~~political subdivision of the state to the extent assessed upon or apportioned to the town, and the~~  
7 ~~interest on the indebtedness, and for appropriation to any sinking fund of the town, which portion~~  
8 ~~of the tax shall be paid in full, and the taxes so assessed and collected shall be kept in a separate~~  
9 ~~account and used only for that purpose.~~

10 ~~**44-3-9.6. Richmond -- Exemption or stabilization tax on qualified property used for**~~  
11 ~~**manufacturing or commercial purposes in the town Richmond.**~~ --- (a) Except as provided in

12 ~~this section, the town council of the town of Richmond may vote to authorize, for a period not~~  
13 ~~exceeding twenty (20) years, and subject to the conditions provided in this section, to exempt~~  
14 ~~from payment, in whole or part, real and personal property used for manufacturing or commercial~~  
15 ~~purposes, or to determine a stabilized amount of taxes to be paid on account of the property,~~  
16 ~~notwithstanding the valuation of the property or the rate of tax; provided, that after public~~  
17 ~~hearings, at least ten (10) days' notice of which shall be given in a newspaper of general~~  
18 ~~circulation in the town, the town council determines that:~~

19 ~~(1) Granting of the exemption or stabilization will inure to the benefit of the town by~~  
20 ~~reason of:~~

21 ~~(i) The willingness of the manufacturer or commercial concern to locate in the town; or~~

22 ~~(ii) The willingness of a manufacturing firm to expand facilities with an increase in~~  
23 ~~employment or the willingness of a commercial or manufacturing concern to retain or expand its~~  
24 ~~facility in the town and not reduce its work force in the town; or~~

25 ~~(iii) An improvement of the physical plant of the town that will result in long term~~  
26 ~~economic benefits to the town and the state.~~

27 ~~(2) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~  
28 ~~town by reason of the willingness of a manufacturing or commercial concern or property owner~~  
29 ~~to construct new or to replace, reconstruct, convert, expand, retain or remodel existing buildings,~~  
30 ~~facilities, fixtures, machinery, or equipment with modern buildings, facilities, fixtures,~~  
31 ~~machinery, or equipment, resulting in the maintenance of, or an increase in, the manufacturing or~~  
32 ~~commercial property investment by the firm or property owner in the town.~~

33 ~~(b) Should the town council make the determination in paragraphs (a)(1)(i) through~~  
34 ~~paragraphs (a)(1)(iii), or subdivision (a)(2) of this section, an exemption or stabilization may be~~

1 ~~granted for existing buildings, property, machinery, or facilities owned by businesses already~~  
2 ~~located in the town of Richmond on August 6, 2003.~~

3 ~~(c) For the purposes of this section, "commercial property" means any structure or~~  
4 ~~facility used essentially for offices or commercial enterprises.~~

5 ~~(d) Except as provided in this section, property for which taxes have been exempted in~~  
6 ~~whole or part, or stabilized pursuant to this section, shall not, during the period for which taxes~~  
7 ~~have been exempted or stabilized, be further liable to taxation by the town so long as the property~~  
8 ~~is used for the manufacturing or commercial purpose for which the exemption or stabilization was~~  
9 ~~granted.~~

10 ~~(e) Notwithstanding any vote of, or findings by the town council, the property shall be~~  
11 ~~assessed for, and shall pay, that portion of the tax, if any, assessed by the town for the purpose of~~  
12 ~~paying the indebtedness of the town and the indebtedness of the state or any political subdivision~~  
13 ~~of the state, to the extent assessed upon or apportioned to the town, and the interest on the~~  
14 ~~indebtedness, and for appropriation to any sinking fund of the town, which portion of the tax shall~~  
15 ~~be paid in full, and the taxes so assessed and collected shall be kept in a separate account and~~  
16 ~~used only for that purpose.~~

17 ~~(f) Any application for tax exemption or stabilization submitted pursuant to this section~~  
18 ~~shall be submitted before an application for development plan review is submitted to the~~  
19 ~~Richmond Planning Board pursuant to Chapter 18 of the Code of Ordinances, as amended.~~

20 ~~(g) Any tax exemption or stabilization granted by the town council pursuant to this~~  
21 ~~section shall be applicable for a period beginning on the first day of the fiscal year in which the~~  
22 ~~exemption or stabilization is granted.~~

23 ~~(h) If a property owner whose property tax has been exempted or stabilized pursuant to~~  
24 ~~this section becomes delinquent in the payment of its property taxes, or transfers ownership of its~~  
25 ~~business, the town council shall have the authority to review and terminate the tax exemption or~~  
26 ~~stabilization agreement.~~

27 **44-3-9.7. South Kingstown -- Exemption or stabilization of tax on qualified property**  
28 **used for manufacturing or commercial purposes in the town of South Kingstown.** -- (a)

29 ~~Except as provided in this section, the town council of the town of South Kingstown may vote to~~  
30 ~~authorize, for a period not exceeding ten (10) years, and subject to the conditions provided in this~~  
31 ~~section, to exempt from payment, in whole or part, real and personal property used for~~  
32 ~~manufacturing or commercial purposes, or to determine a stabilized amount of taxes to be paid on~~  
33 ~~account of the property, notwithstanding the valuation of the property or the rate of tax; provided,~~  
34 ~~that after public hearings, at least ten (10) days' notice of which shall be given in a newspaper of~~

1 ~~general circulation in the town, the town council determines that:~~

2 ~~(1) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~

3 ~~town by reason of:~~

4 ~~(i) The willingness of the manufacturing or commercial concern to locate in the town; or~~

5 ~~(ii) The willingness of a manufacturing firm to expand facilities with an increase in~~

6 ~~employment or the willingness of a commercial or manufacturing concern to retain or expand its~~

7 ~~facility in the town and not reduce its work force in the town; or~~

8 ~~(iii) An improvement of the physical plant of the town that will result in long term~~

9 ~~economic benefits to the town and the state.~~

10 ~~(2) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~

11 ~~town by reason of the willingness of a manufacturing or commercial firm or concern to replace,~~

12 ~~reconstruct, expand or remodel existing buildings, facilities, fixtures, machinery, or equipment~~

13 ~~with modern buildings, facilities, fixtures, machinery, or equipment, resulting in an increase in,~~

14 ~~plant or commercial building investment by the firm or concern in the town.~~

15 ~~(b) Should the town council make the determination in paragraphs (a)(1)(i) — paragraphs~~

16 ~~(a)(1)(iii), or subdivision (a)(2) of this section, an exemption or stabilization may be granted for~~

17 ~~existing buildings, property, machinery, or facilities owned by businesses already located in the~~

18 ~~town of South Kingstown on January 1, 2006.~~

19 ~~(c) For the purposes of this section, "real property used for manufacturing or commercial~~

20 ~~purposes" includes any building or structure used for offices or commercial enterprises including~~

21 ~~without limitation any building or structure used for wholesale, warehouse, distribution, and/or~~

22 ~~storage business, used for service industries, or used for any other commercial business and the~~

23 ~~land on which the building or structure is situated and not used for residential purposes.~~

24 ~~(d) For purposes of this section, "personal property used for manufacturing or~~

25 ~~commercial purposes" means any personal property owned by a firm or concern occupying a~~

26 ~~building, structure, and/or land used for commercial purposes and used by such firm or concern in~~

27 ~~its commercial enterprise including, without limitation, furniture, fixtures, equipment, machinery,~~

28 ~~stock in trade, and inventory.~~

29 ~~(e) Except as provided in this section, property for which taxes have been exempted in~~

30 ~~whole or part, or stabilized pursuant to this section, shall not, during the period for which taxes~~

31 ~~have been exempted or stabilized, be further liable to taxation by the town so long as the property~~

32 ~~is used for the manufacturing or commercial purpose for which the exemption or stabilization was~~

33 ~~granted.~~

34 ~~(f) Notwithstanding any vote of, or findings by the town council, the property shall be~~

1 ~~assessed for, and shall pay, that portion of the tax, if any, assessed by the town for the purpose of~~  
2 ~~paying the indebtedness of the town and the indebtedness of the state or any political subdivision~~  
3 ~~of the state, to the extent assessed upon or apportioned to the town, and the interest on the~~  
4 ~~indebtedness, and for appropriation to any sinking fund of the town, which portion of the tax shall~~  
5 ~~be paid in full, and the taxes so assessed and collected shall be kept in a separate account and~~  
6 ~~used only for that purpose.~~

7 ~~(g) Any application for tax exemption or stabilization submitted pursuant to this section~~  
8 ~~shall be submitted before an application for development plan review is submitted to the South~~  
9 ~~Kingstown planning board, as applicable, or for other such permits and/or approvals that may be~~  
10 ~~required from any other town board or commission.~~

11 ~~(h) Any tax exemption or stabilization granted by the town council pursuant to this~~  
12 ~~section shall be applicable for a period beginning on the first day of the fiscal year in which the~~  
13 ~~exemption or stabilization is granted.~~

14 ~~(i) If a property owner whose property tax has been exempted or stabilized pursuant to~~  
15 ~~this section becomes delinquent in the payment of its property taxes, or transfers ownership of its~~  
16 ~~business, the town council shall have the authority to review and terminate the tax exemption or~~  
17 ~~stabilization agreement.~~

18 ~~**44-3-9.8. West Greenwich -- Exemption or stabilization of tax on qualified property**~~  
19 ~~**used for manufacturing or commercial purposes in the town of West Greenwich.**~~ (a)

20 ~~Except as provided in this section, the town council of the town of West Greenwich may vote to~~  
21 ~~authorize, for a period not exceeding ten (10) years, and subject to the conditions provided in this~~  
22 ~~section, to exempt from payment, in whole or part, real and personal property used for~~  
23 ~~manufacturing or commercial purposes, or to determine a stabilized amount of taxes to be paid on~~  
24 ~~account of the property, notwithstanding the valuation of the property or the rate of tax; provided,~~  
25 ~~that after public hearings, at least ten (10) days' notice of which shall be given in a newspaper of~~  
26 ~~general circulation in the town, the town council determines that:~~

27 ~~(1) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~  
28 ~~town by reason of:~~

29 ~~(i) The willingness of the manufacturing or commercial concern to locate in the town; or~~

30 ~~(ii) The willingness of a manufacturing firm to expand facilities with an increase in~~  
31 ~~employment or the willingness of a commercial or manufacturing concern to retain or expand its~~  
32 ~~facility in the town and not reduce its work force in the town; or~~

33 ~~(iii) An improvement of the physical plant of the town that will result in long term~~  
34 ~~economic benefits to the town and the state.~~

1           ~~(2) Granting of the exemption or stabilization of taxes will inure to the benefit of the~~  
2 ~~town by reason of the willingness of a manufacturing or commercial firm or concern to replace,~~  
3 ~~reconstruct, expand or remodel existing buildings, facilities, fixtures, machinery, or equipment~~  
4 ~~with modern buildings, facilities, fixtures, machinery, or equipment, resulting in an increase in,~~  
5 ~~plant or commercial building investments by the firm or concern in the town.~~

6           ~~(b) Should the town council make the determination in paragraphs (a)(1)(i) — paragraphs~~  
7 ~~(a)(1)(iii), or subdivision (a)(2) of this section, an exemption or stabilization may be granted for~~  
8 ~~existing buildings, property, machinery, or facilities owned by businesses already located in the~~  
9 ~~town of West Greenwich on January 1, 2011.~~

10           ~~(c) For the purposes of this section, "real property used for manufacturing or commercial~~  
11 ~~purposes" includes any building or structure used for offices or commercial enterprises including~~  
12 ~~without limitation any building or structure used for wholesale, warehouse, distribution, and/or~~  
13 ~~storage business, used for service industries, or used for any other commercial business and the~~  
14 ~~land on which the building or structure is situated and not used for residential purposes.~~

15           ~~(d) For purposes of this section, "personal property used for manufacturing or~~  
16 ~~commercial purposes" means any personal property owned by a firm or concern occupying a~~  
17 ~~building, structure, and/or land used for commercial purposes and used by such firm or concern in~~  
18 ~~its commercial enterprise including, without limitation, furniture, fixtures, equipment, machinery,~~  
19 ~~stock in trade, and inventory.~~

20           ~~(e) Except as provided in this section, property for which taxes have been exempted in~~  
21 ~~whole or in part, or stabilized pursuant to this section, shall not, during the period for which taxes~~  
22 ~~have been exempted or stabilized, be further liable to taxation by the town so long as the property~~  
23 ~~is used for the manufacturing or commercial purposes for which the exemption or stabilization~~  
24 ~~was granted.~~

25           ~~(f) Notwithstanding any vote of, or findings by the town council, the property shall be~~  
26 ~~assessed for, and shall pay, that portion of the tax, if any, assessed by the town for the purpose of~~  
27 ~~paying the indebtedness of the town and the indebtedness of the state or any political subdivision~~  
28 ~~of the state, to the appropriation to any sinking fund of the town, which portion of the tax shall be~~  
29 ~~paid in full, and the taxes so assessed and collected shall be kept in a separate account and used~~  
30 ~~only for that purpose.~~

31           ~~(g) Any application for tax exemption or stabilization submitted pursuant to this section~~  
32 ~~shall be submitted before an application for development plan review is submitted to the West~~  
33 ~~Greenwich planning board, as applicable, or for other such permits and/or approvals that may be~~  
34 ~~required from any other town board or commission.~~

1 ~~(h) Any tax exemption or stabilization granted by the town council pursuant to this~~  
2 ~~section shall be applicable for a period beginning on the first day of the fiscal year in which the~~  
3 ~~exemption or stabilization is granted.~~

4 ~~(i) If a property owner whose property tax has been exempted or stabilized pursuant to~~  
5 ~~this section becomes delinquent in the payment of its property taxes, or transfers ownership of its~~  
6 ~~business, the town council shall have the authority to review and terminate the tax exemption or~~  
7 ~~stabilization agreement.~~

8 ~~**44-3-10. Idle manufacturing or mill property -- Exemption.** The city council of any~~  
9 ~~city or the town council of any town may, with the approval of the tax administrator appointed~~  
10 ~~pursuant to the provisions of § 44-1-1, wholly or partially exempt from taxation for a period of~~  
11 ~~not exceeding one year manufacturing or mill buildings in which manufacturing has not been~~  
12 ~~carried on for at least one year immediately prior to the granting of the exemption, and, if so~~  
13 ~~determined, the personal property located in the city or town, with like power to repeat the action~~  
14 ~~as often as may be deemed best; provided, that the owner agrees in writing with the tax~~  
15 ~~administrator that the building or buildings so exempted shall not be torn down and that the~~  
16 ~~personal property, if exempted, shall not be removed from the premises during the period for~~  
17 ~~which the exemption is granted; and, provided, that the owner of the building or buildings agrees~~  
18 ~~in writing with the tax administrator upon a price that the owner will accept for the property so~~  
19 ~~exempted during the period of the exemption.~~

20 ~~**44-3-47. Cranston -- Economic development tax incentive program Exemptions.**~~  
21 ~~The city council of the city of Cranston may, by ordinance, provide exemptions from assessed~~  
22 ~~valuation for real and tangible personal property of property owners or businesses which create~~  
23 ~~jobs in the city of Cranston and any property owners or businesses for any retrofit, expansion, or~~  
24 ~~renovation of specifically permitted uses; provided, that the exemption shall be for a period of not~~  
25 ~~more than ten (10) years.~~

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

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LC004382  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION -- PROPERTY SUBJECT TO TAXATION

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- 1           This act would repeal the authority of various cities and towns to provide certain tax
- 2 exemptions and would enter into various tax stabilization agreements.
- 3           This act would take effect upon passage.

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LC004382  
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