

2010 -- S 2414

LC01751

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2010

A N A C T

RELATING TO TAXATION

Introduced By: Senator Roger Picard

Date Introduced: February 11, 2010

Referred To: Senate Finance

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4 the provisions of section 44-5-11 [repealed] beginning on December 31, 2000, the assessors in the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: (1) (i) For a transition period, for cities and towns who conducted or implemented a
10 revaluation as of 1993 or in years later:

	Update	Revaluation
11 Lincoln	2000.....	2003
12 South Kingstown.....	2000.....	2003
13 Smithfield	2000.....	2003
14 West Warwick	2000.....	2003
15 Johnston	2000.....	2003
16 Burrillville	2000.....	2003
17 North Smithfield	2000.....	2003
18 Central Falls.....	2000.....	2003

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

13 (ii) Provided that the reevaluation period for the town of New Shoreham shall be
14 extended to 2003 and the update for the town of Hopkinton may be extended to 2007 with no
15 additional reimbursements by the state relating to the delay. (iii) The implementation date for this
16 schedule is December 31st, of the stated year. (iv) Those cities and towns not listed in this
17 schedule, shall continue the revaluation schedule pursuant to section 44-5-11 [repealed].

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

	Update #1	Update #2	Revaluation	
19				
20	Woonsocket	2002	2005	2008
21	Pawtucket	2002	2005	2008
22	Portsmouth	2001	2004	007
23	Coventry	2001	2004	2007
24	Providence	2003	2006.....	2009
25	Foster	2002	2005	2008
26	Middletown	2002	2005	2008
27	Little Compton	2003	2006	2009
28	Scituate	2003	2006	2009
29	Westerly	2003	2006	2009
30	West Greenwich	2004	2007	2010
31	Glocester	2004	2007	2010
32	Richmond	2004	2007	2010
33	Bristol	2004	2007	2010
34	Tiverton	2005	2008	2011

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

25 (ii) The implementation date for the schedule is December 31st of the stated year. Upon
26 the completion of the update and revaluation according to this schedule, each city and town shall
27 conduct a revaluation within ~~nine (9)~~ ten (10) years of the date of the prior revaluation and shall
28 conduct an update of real property every ~~three (3)~~ five (5) years from the last revaluation. (b) No
29 later than February 1, 1998, the director of the department of revenue shall promulgate rules and
30 regulations consistent with the provisions of this section to define the requirements for the
31 updates which shall include, but not be limited to: (1) An analysis of sales; (2) A rebuilding of
32 land value tables; (3) A rebuilding of cost tables of all improvement items; and (4) A rebuilding
33 of depreciation schedules. Upon completion of an update, each city or town shall provide for a
34 hearing and/or appeal process for any aggrieved person to address any issue, which arose during

1 the update. (c) The costs incurred by the towns and cities for the first update shall be borne by
2 the state in an amount not to exceed twenty dollars (\$20.00) per parcel. The costs incurred by the
3 towns and cities for the second update shall be borne eighty percent (80%) by the state (in an
4 amount not to exceed sixteen dollars (\$16.00) per parcel) and twenty percent (20%) by the town
5 or city and in the third update and thereafter, the state shall pay sixty percent (60%) of the update
6 (not to exceed twelve dollars (\$12.00) per parcel) and the town or city shall pay forty percent
7 (40%); provided, that for the second update and in all updates thereafter, that the costs incurred
8 by any city or town which is determined to be a distressed community pursuant to section 45-13-
9 12 shall be borne eighty percent (80%) by the state and twenty percent (20%) by the city or town
10 for all updates required by this section. (d) The office of municipal affairs, after consultation with
11 the league of cities and towns and the Rhode Island assessors' association, shall recommend
12 adjustments to the costs formula described in subsection (c) of this section based upon existing
13 market conditions. (e) Any property, which is either exempt from the local property tax pursuant
14 to section 44-3-3 or which pays a city or town an amount in lieu of taxes, is not required to have
15 its values updated pursuant to this section, and the property is not eligible for the reimbursement
16 provisions of subsection (c) of this section. However, those properties which are exempt from
17 taxation and are eligible for state appropriations in lieu of property tax under the provisions of
18 section 45-13-5.1 are eligible for state reimbursement pursuant to subsection (c) of this section,
19 provided, that these properties were revalued as part of that city or town's most recent property
20 revaluation. (f) No city or town is required to conduct an update pursuant to this section unless
21 the state has appropriated sufficient funds to cover the state's costs as identified in subsection (c)
22 of this section. (g) Any city or town that fails to conduct an update or revaluation as required by
23 this section, or requests and receives an extension of the dates specified in this section, shall
24 receive the same amount of state aid under sections 45-13-1, 45-13-5.1, and 45-13-12 in the
25 budget year for which the new values were to apply as the city or town received in-state aid in the
26 previous budget year; provided, however, if the new year's entitlement is lower than the prior
27 year's entitlement, the lower amount applies, except for the town of New Shoreham for the fiscal
28 year 2003. (h) Any bill or resolution to extend the dates for a city or town to conduct an update
29 or revaluation must be approved by a two-thirds (2/3) majority of both houses of the general
30 assembly.

31 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

1 This act would provide for five (5) year updates and ten (10) year revaluations of
2 property for the purpose of assessment to municipal taxation after the current schedule of updates
3 and revaluations end.

4 This act would take effect upon passage.

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