

2013 -- S 0397

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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 - PROPERTY SUBJECT TO TAXATION AND EXEMPTING  
FROM TAXATION THE REAL AND PERSONAL PROPERTY OF THE PRUDENCE  
ISLAND HISTORICAL AND PRESERVATION SOCIETY, PRUDENCE ISLAND, RHODE  
ISLAND

Introduced By: Senator Christopher S. Ottiano

Date Introduced: February 26, 2013

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-3-32.1 of the General Laws in Chapter 44-3 entitled "Property  
2 Subject to Taxation" is hereby amended to read as follows:

3           **44-3-32.1. Portsmouth -- Tax exemption for farmland, forest land or open space**  
4 **Portsmouth -- Tax exemption for farmland, forest land, open space or historic preservation**  
5 **site.** -- (a) The town council of the town of Portsmouth may, by ordinance, exempt from taxation  
6 any real property situated in the town classified and utilized as farmland, forest land, ~~or~~ open  
7 space land, or historic preservation site pursuant to the provisions of chapter 27 of this title,  
8 chapter 36 of title 45, ~~or pursuant to~~ a classification established by ordinance. The amount of the  
9 exemption, and the rules and regulations regarding eligibility for the exemption and classification  
10 as farmland, forest land, ~~or~~ open space land, or historic preservation site, shall be provided for by  
11 ordinance, and the town council of the town of Portsmouth may, from time to time, by  
12 amendment to the ordinance, make those changes in the amount of exemption granted, and the  
13 rules and regulations regarding eligibility for the exemption and classification as farmland, forest  
14 land, ~~or~~ open space land, or historic preservation site, as it deems necessary to promote the  
15 purpose of this section.

16           (b) The town council of the town of Portsmouth is authorized in the ordinance to provide  
17 that any person who obtains an exemption pursuant to the ordinance to which the person is not

1 entitled, by the filing or making of any false statement, or the proffering of any document or other  
2 writing known by the person to have been altered, forged, or to contain any false or untrue  
3 information, is liable to the town of Portsmouth for an amount equal to double the amount of  
4 reductions in taxes resulting from the exemption, which amount is recoverable by the town in a  
5 civil action.

6 SECTION 2. All real and personal property of the Prudence Island Historical And  
7 Preservation Society known as the Prudence Island Historical Museum, Prudence Island, Rhode  
8 Island, being designated as lot 81-11 of the tax assessor's plats of the town of Portsmouth, as  
9 presently constituted together with the building and improvements thereon shall be exempt from  
10 local taxation so long as said property shall be used for nonprofit purposes.

11 SECTION 3. 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 allow the town of Portsmouth to establish a tax exemption for historic  
2 preservation sites, and would further exempt all the property of the Prudence Island Historical  
3 and Preservation Society from taxation, provided it is used for nonprofit purposes.

4           This act would take effect upon passage.

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