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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 - COLLECTION OF TAXES GENERALLY

Introduced By: Senators P Fogarty, Kettle, and Ottiano

Date Introduced: March 06, 2013

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-11 of the General Laws in Chapter 44-7 entitled "Collection of
2 Taxes Generally" is hereby amended to read as follows:
3 **44-7-11. Collectors to furnish statements of liens. --** (a) Cities, towns or fire districts. -
4 The collector of taxes for any city, town, or fire district shall, on written application by any
5 person, and within five (5) days thereafter, excluding Saturdays, Sundays, and holidays, furnish to
6 the applicant a single certificate of all taxes and other assessments, including water rates and
7 charges, which at the time constitute liens on the parcel of real estate specified in the application
8 and are payable on account of the real estate. The certificate shall be itemized and shall show the
9 amounts payable on account of all taxes and assessments, rates, fees and charges, so far as the
10 amounts are fixed and ascertained, and if the amounts are not then ascertainable, it shall be
11 expressed in the certificate. In addition, the tax certificate shall include: (1) a statement as to
12 whether there are any tax sales scheduled which would affect the parcel of real estate noted in the
13 certificate; and (2) a statement as to whether any of taxes or other assessments noted on the tax
14 certificate as being paid in full were paid as the result of a sale held pursuant to the provisions of
15 chapter 9 of this title within the twelve (12) month period immediately preceding issuance of the
16 certificate. Any city or town officer or board doing any act toward establishing any tax
17 assessment, lien, fees or charge upon any real estate in the city or town shall transmit a notice of
18 that act to the collector of taxes. The collector of taxes shall charge not more than twenty-five
19 dollars (\$25.00) for each certificate so issued, and the money so received shall be paid into the

1 city or town treasury. A certificate issued on or after October 1, 1966, under this section may be
2 filed or recorded with the land evidence records of the city or town in which the real estate shall
3 be situated within sixty (60) days after its date, and if filed or recorded shall operate to discharge
4 the parcel of real estate specified from the liens for all taxes, assessments or portions, rates, fees
5 and charges which do not appear by the certificate to constitute liens, except the taxes,
6 assessments or portions, rates, fees and charges which have accrued within one year immediately
7 preceding the date of the certificate; provided, that they are noted in the certificate, and the taxes,
8 assessments or portions, rates, and charges concerning which a statement has been filed or
9 recorded in the land evidence records. A certificate issued under this section shall not affect the
10 obligation of any person liable for the payment of any tax, assessment, rate, fee, or charge.

11 (b) The fee to be paid for filing the certificate with the registry of deeds is eight dollars
12 (\$8.00).

13 (c) Barrington. - In the town of Barrington, the tax collector shall, upon application for
14 any municipal lien certificate, include and attach to the certificate at no additional fee, a separate
15 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
16 are due and payable to the town on account of any owner of any real estate referenced in the
17 application. The closing agent presiding at the closing on any transfer of the real estate shall
18 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
19 to the tax collector along with the forwarding address of the owner transferring the real estate.

20 (d) Warren. - In the town of Warren, the tax collector shall, upon application for any
21 municipal lien certificate, include and attach to the certificate at no additional fee, a separate
22 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
23 are due and payable to the town on account of any owner of any real estate referenced in the
24 application. The closing agent presiding at the closing on any transfer of the real estate shall
25 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
26 to the tax collector along with the forwarding address of the owner transferring the real estate.

27 (e) Smithfield. - In the town of Smithfield, the tax collector shall, upon application for
28 any municipal lien certificate, include and attach to the certificate at no additional fee, a separate
29 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
30 are due and payable to the town on account of any owner of any real estate referenced in the
31 application. The closing agent presiding at the closing on any transfer of the real estate shall
32 collect the sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
33 to the tax collector along with the forwarding address of the owner transferring any real estate.
34 This section does not apply to refinancing transactions or to transfers of real estate within a

1 family without consideration.

2 (f) City, town or fire district. - The collector of taxes for any city, town, or fire district
3 may, upon application for any municipal lien certificate, include and attach to the certificate at no
4 additional fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise
5 taxes which at the time are due and payable to the town on account of any owner of any real
6 estate referenced in the application. The closing agent presiding at the closing on any transfer of
7 the real estate shall collect all sums due as set forth on the motor vehicle excise tax certificate and
8 transmit the sums to the tax collector along with the forwarding address of the owner transferring
9 any real estate. This section does not apply to refinancing transactions or to transfers of real estate
10 within a family without consideration.

11 (g) Scituate. - In the town of Scituate, the tax collector shall, upon application for any
12 municipal lien certificate, include and attach to the certificate at no additional fee, a separate
13 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
14 are due and payable to the town on account of any owner of any real estate referenced in the
15 application. The closing agent presiding at the closing on any transfer of the real estate shall
16 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
17 to the tax collector along with the forwarding address of the owner transferring the real estate.

18 (h) Bristol. - In the town of Bristol, the tax collector shall, upon application for any
19 municipal lien certificate, include and attach to the certificate at no additional fee, a separate
20 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
21 are due and payable to the town on account of any owner of any real estate referenced in the
22 application. The closing agent presiding at the closing on any transfer of the real estate shall
23 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
24 to the tax collector along with the forwarding address of the owner transferring the real estate.

25 (i) East Greenwich. - In the town of East Greenwich, the tax collector shall, upon
26 application for any municipal lien certificate, include and attach to the certificate at no additional
27 fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise taxes
28 which at the time are due and payable to the town on account of any owner of any real estate
29 referenced in the application. The closing agent presiding at the closing on any transfer of the real
30 estate shall collect the sums due as set forth on the motor vehicle excise tax certificate and
31 transmit the sums to the tax collector along with the forwarding address of the owner transferring
32 any real estate. This section does apply to refinancing transactions or to transfers of real estate
33 within a family without consideration.

34 (j) North Providence. - In the town of North Providence, the tax collector shall, upon

1 application for any municipal lien certificate, include and attach the certificate at no additional
2 fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise taxes
3 which at the time are due and payable to the town on account of any owner of any real estate
4 referenced in the application. The closing agent presiding at the closing on any transfer of the real
5 estate shall collect the sums due as set forth on the motor vehicle excise tax certificate and
6 transmit the sums to the tax collector along with the forwarding address of the owner transferring
7 any real estate. This section does apply to refinancing transactions or to transfers of real estate
8 within a family without consideration.

9 (k) Gloucester. – In the town of Gloucester, the tax collector shall, upon application for any
10 municipal lien certificate for taxes assessed against a mobile or manufactured home, furnish a tax
11 certificate setting forth all taxes which at the time are due and payable to the town on account of
12 any owner of any mobile or manufactured home referenced in the application. The municipal lien
13 certificate for mobile and manufactured homes shall be processed in accordance with subsection
14 (a) as set forth above. The closing agent presiding at the closing on any transfer of a mobile or
15 manufactured home shall collect all sums due as set forth on the tax certificate and transmit the
16 sums to the tax collector along with the forwarding address of the owner transferring the mobile
17 or manufactured home.

18 SECTION 2. Chapter 44-7 of the General Laws entitled "Collection of Taxes Generally"
19 is hereby amended by adding thereto the following section:

20 **44-7-28. Gloucester - Tax lien on mobile or manufactured home in the town. – (a)**
21 Taxes assessed against any person in the town of Gloucester for either a mobile or manufactured
22 home shall constitute a lien on the mobile or manufactured home. The lien shall arise and attach
23 as of the date of assessment of the taxes, as defined in section 44-5-1.

24 (b) The lien shall terminate at the expiration of twenty (20) years. The lien shall be
25 superior to any other lien, encumbrance, or interest in the mobile or manufactured home whether
26 by way of attachment or otherwise.

27 SECTION 3. This act shall take effect upon passage and shall apply to taxes assessed
28 December 31, 2012 and thereafter.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - COLLECTION OF TAXES GENERALLY

1 This act would authorize the tax collector of the town of Gloucester to furnish a tax
2 certificate upon application for any municipal lien certificate for taxes assessed against mobile or
3 manufactured homes and directs the closing agent at any transfer of same to collect said taxes and
4 transmit the monies to the tax collector.

5 This act would create a tax lien for the town of Gloucester for taxes assessed for either a
6 mobile or manufactured home for a period of twenty (20) years which would be superior to any
7 other lien thereon.

8 This act would take effect upon passage and would apply to taxes assessed on December
9 31, 2012 and thereafter.

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