

2018 -- S 2854

LC005584

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES--CITY OF
CENTRAL FALLS

Introduced By: Senator Elizabeth A. Crowley

Date Introduced: May 03, 2018

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-20.2 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-20.02. Central Falls -- Property tax classification -- List of ratable property.**

4 (a) On or before June 1, except in 1990, in which case the time is thirty (30) days after
5 June 1, 1990, the assessor in the city of Central Falls, after certification for classification, shall
6 submit to the director of revenue a list containing the true, full, and fair cash value of the ratable
7 estate and motor vehicles and shall classify the property according to the following use:

8 (1) "Class 1" includes:

9 (i) Residential property which is property used or held for human habitation, ~~containing~~
10 ~~one or more dwelling units~~ including rooming houses and mobile homes with facilities designed
11 and used for living, sleeping, cooking, and eating on a non-transient basis. This property includes
12 accessory land, buildings, or improvements incidental to the habitation and used exclusively by
13 the residents of the property or their guests. This property does not include a hotel, motel,
14 commercial or industrial property. Residential property shall consist of:

15 (A) Owner-occupied dwellings of no more than five (5) units;

16 (B) Non owner-occupied dwellings of no more than five (5) units including properties for
17 mixed use as residential and commercial properties; and

18 (C) Units or dwellings with six (6) or more units.

1 (ii) Open space including "farm", "forest", and "open space land" as defined in
2 accordance with § 44-27-2.

3 (2) "Class 2" includes:

4 (i) Personal property, previously subject to tax, includes all goods, chattels, and effects,
5 wherever they may be, except those that are exempt from taxation by the laws of the United
6 States or of this state; and

7 (ii) Every vehicle and trailer registered under chapter 3 of title 31.

8 (3) "Class 3" includes property used commercially or for industrial manufacturing.

9 (b) The city of Central Falls may, by resolution or ordinance adopted by the city council,
10 provide for tax classification of property in the city of Central Falls to become effective in any
11 year in which the assessment roll reflects a general revaluation of all taxable property in the city
12 of Central Falls.

13 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 authorize the city of Central Falls to adopt three (3) separate tax
2 classifications of residential property consisting of tax rates for owner-occupied properties of no
3 more than five (5) units, non-owner occupied properties of no more than five (5) units to include
4 properties classified as mixed use for commercial and residential purposes, and dwellings with six
5 (6) units or more.

6 This act would take effect upon passage.

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