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LC002703
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2019

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES --
JOHNSTON

Introduced By: Senators Lombardo, and Archambault

Date Introduced: May 22, 2019

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-20.10 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-20.10. Johnston -- Property tax classification authorized.**

4 The town of Johnston may, by resolution or ordinance adopted by the town council,
5 provide for a system of classification of taxable property in conformity with the provisions of §§
6 ~~44-5-20.11—44-5-20.13~~ [§44-5-11.8](#).

7 SECTION 2. Sections 44-5-20.11, 44-5-20.12 and 44-5-20.13 of the General Laws in
8 Chapter 44-5 entitled "Levy and Assessment of Local Taxes" are hereby repealed.

9 ~~**44-5-20.11. Johnston -- Property tax classification.**~~

10 ~~Upon adoption of a system of classification of taxable property by the town of Johnston,~~
11 ~~all ratable property in the town of Johnston shall be classified by the assessor as follows:~~

12 ~~(1) Class 1: All ratable real estate;~~

13 ~~(2) Class 2: All tangible personal property;~~

14 ~~(3) Class 3: All motor vehicles and trailers subject to the excise tax created by chapter 34~~
15 ~~of this title.~~

16 ~~**44-5-20.12. Johnston -- Property tax classification and valuation.**~~

17 ~~(a) The assessor of Johnston, on or before June 1 of each year, shall make full and fair~~
18 ~~cash valuation of all the estate, real and personal, and motor vehicles subject to taxation, herein,~~

1 ~~and determine the assessed valuation of each property class.~~

2 ~~(b) The assessor shall apply different rates of taxation against Class 1, Class 2, and Class~~
3 ~~3 to determine the tax due and payable on the property; provided, however, the rate for each class~~
4 ~~shall be uniform.~~

5 ~~**44-5-20.13. Johnston -- Property tax classification -- Tax levy determination.**~~

6 ~~The assessor shall provide to the town council a list containing the full and fair valuation~~
7 ~~of each property class and, with the approval of the town council, annually determine the~~
8 ~~percentage of the tax levy to be apportioned each class of property and shall annually apply tax~~
9 ~~rates sufficient to produce the proportion of the total tax levy.~~

10 SECTION 3. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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JOHNSTON

- 1 This act would amend the property tax classification for the town of Johnston to be
- 2 consistent with state law.
- 3 This act would take effect upon passage.

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