

2013 -- H 5794

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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 - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Keable, and Newberry

Date Introduced: February 28, 2013

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-5-52, 44-5-53 and 44-5-54 of the General Laws in Chapter 44-5
2 entitled "Levy and Assessment of Local Taxes" are hereby amended to read as follows:

3 **44-5-52. Burrillville -- Property tax classification authorized.** – Notwithstanding the
4 provisions of section 44-5-11.8 to the contrary, the ~~The~~ town of Burrillville is authorized to adopt
5 a system of property tax classification in any year commencing in 2013 for taxes assessed as of
6 December 31, 2012, and thereafter.

7 **44-5-53. Burrillville -- Property tax classification -- List of ratable property.** – (a)
8 Upon adoption of a system of classification of taxable property by the town of Burrillville, all
9 ratable property in the town of Burrillville shall be classified by the assessor as follows:

10 (1) ~~Class 1: all ratable real estate and tangible personal property.~~ Class 1: All residential
11 real estate, which consists of not more than six (6) dwelling units. Class 1 includes all
12 mobile/manufactured homes and residential condominiums;

13 (2) ~~Class 2: all motor vehicles and trailers subject to the excise tax created by chapter 34~~
14 ~~of this title.~~ Class 2: All commercial and industrial real estate and all residential real estate which
15 consists of more than six (6) dwelling units;

16 (3) Class 3: All ratable tangible personal property;

17 (4) Class 4: All motor vehicles and trailers subject to the excise tax created by chapter 34
18 of this title.

19 (b) Where real property is used or held for more than one purpose and the uses result in

1 different classifications, the town council may, by ordinance, establish a process by which the
2 assessor shall tax the property at the rate of the predominate use of the property.

3 (c) Notwithstanding any provisions of section 44-5-11.8, the tax rates applicable to
4 wholesale and retail inventory within Class 3 as defined in subsection (a) of this section are
5 governed by section 44-3-29.1.

6 (d) The tax rates applicable to motor vehicles within Class 4 as defined in subsection (a)
7 of this section are governed by section 44-34.1-1.

8 **44-5-54. Burrillville -- Property tax classification -- Duties of the assessor. --** (a) The
9 assessor of the town of Burrillville, on or before June 1 of each year, shall make a full and fair
10 cash valuation of all the estate, real and personal, and motor vehicles subject to taxation under
11 this chapter, and determine the assessed valuation of each property class.

12 (b) The assessor is authorized to apply different rates of ~~assessment and/or~~ taxation
13 ~~against Class 1 and Class 2 property~~ to each property class as set forth in section 44-5-53 to
14 determine the tax due and payable on the property; provided, that the rate for each class is
15 uniform within each class; and for each year. Class 2 property rates shall not be more than one
16 hundred fifty percent (150%) of Class 1 property tax rates, and Class 3 property rates shall not be
17 more than two hundred twenty-five percent (225%) of the maximum allowable Class 2 property
18 rates.

19 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 town of Burrillville, commencing in 2013 for taxes assessed
2 as of December 31, 2012, and thereafter, to amend its current two (2) tier tax classification
3 system by increasing its ratable taxable properties into four (4) separate classes and, would limit
4 the maximum amount of tax to be imposed on certain classes. This act would also provide that the
5 tax would be based on the predominant use of the property.

6 This act would take effect upon passage.

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