## 2013 -- S 0675

LC01605

# STATE OF RHODE ISLAND

#### IN GENERAL ASSEMBLY

#### **JANUARY SESSION, A.D. 2013**

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## AN ACT

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

**Introduced By:** Senator P Fogarty

Date Introduced: March 06, 2013

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

- SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local
- 2 Taxes" is hereby amended by adding thereto the following section:
- 3 44-5-31.1. Burrillville -- Judgment. -- Notwithstanding any provision contained in
- 4 section 9-21-10, in any tax assessment appeal or civil action brought pursuant to the applicable
- 5 provisions of chapter 44-5 in which a verdict is rendered or a decision made for pecuniary
- 6 damages, the amount of damages including interest which shall be included in the judgment
- 7 <u>entered therein shall not exceed the sum of one hundred thousand dollars (\$100,000).</u>
- 8 SECTION 2. This act shall take effect upon passage.

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# **EXPLANATION**

## BY THE LEGISLATIVE COUNCIL

OF

# AN ACT

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

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This act would provide that any judgment against the town of Burrillville for overassessment of property would be capped at one hundred thousand dollars (\$100,000), including
interest.

This act would take effect upon passage.

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