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LC002942/SUB A
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2015

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A N A C T

AN ACT IN AMENDMENT OF CHAPTER 505 OF THE PUBLIC LAWS OF 2013
ENTITLED "AN ACT RELATING TO THE CONSOLIDATION OF THE CUMBERLAND,
NORTH CUMBERLAND, CUMBERLAND HILL, AND VALLEY FALLS FIRE DISTRICTS
INTO THE CUMBERLAND FIRE DISTRICT"

Introduced By: Representatives MacBeth, McLaughlin, Phillips, and Ackerman

Date Introduced: June 24, 2015

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 7 of Chapter 505 of the 2013 Public Laws entitled "AN ACT
2 RELATING TO THE CONSOLIDATION OF THE CUMBERLAND, NORTH
3 CUMBERLAND, CUMBERLAND HILL, AND VALLEY FALLS FIRE DISTRICTS INTO
4 THE CUMBERLAND FIRE DISTRICT" is hereby amended to read as follows:

5 Section 7. Taxes And Tax Collector

6 The Committee shall have power to impose taxes, and provide for assessing and
7 collecting the same, on the taxable inhabitants or property in said district, as they shall deem
8 necessary for purchasing and procuring real estate, and buildings, implements, apparatus and
9 other equipment, and for the payment of the current expenses of said district, the payment of such
10 fire force as they may deem necessary for the protection of the inhabitants of said district from
11 fires and for the preservation of the public peace therein and also for the payment of any
12 indebtedness that has been or may be incurred by said district. The Committee and the District
13 shall be subject to, and bound by, Section 44-5-2 ("maximum levy") of the general laws as if they
14 were a city or town. Such taxes so ordered shall be assessed by the assessors of said district on the
15 taxable inhabitants or property therein according to the last valuation made by the assessor of the
16 town next previous to said assessment, adding, however, any taxable property which may have
17 been omitted by said town assessors or which may have been since acquired. In the assessing and

1 collecting of said taxes such proceedings shall be had by the officers of said district as near as
2 may be, as are required to be had by the corresponding officers of towns in this state in assessing
3 and collecting town taxes. For all tax bills issued by the Cumberland fire district or committee, or
4 any successor entity thereto, which tax bills are due at any time on or after July 1, 2016, the
5 committee and the district shall also be required to make provisions for the payment in
6 installments of any tax levied by the committee or district, such that any person assessed by the
7 committee or district may pay their taxes in quarterly installments if they so desire, free of any
8 charges, interest, penalties, or other assessments. In regard to this option for quarterly payments,
9 the committee and the district shall be subject to, and bound by, the provisions of §§ 44-5-7 and
10 44-5-8 of the general laws as if they were a city or town. Provided further, that in connection with
11 all tax bills issued by the committee or district for the 2015-2016 tax year, any late payments
12 assessed in connection therewith shall be interest free until November 1, 2015.

13 The collector of taxes for the town, by a mutual agreement between the District and the
14 Town Council of the Town of Cumberland, may provide assistance in the collection of the taxes
15 for said district, including, but not limited to, arranging for the fire tax bill to appear on the same
16 bill as the town tax bill. Any and all funds collected by the Town on behalf of the District shall be
17 separately held and accounted for and be held for the exclusive use of the fire district. The
18 collector of taxes for said district shall, for the purpose of collecting taxes assessed for said
19 district, have the same powers and authorities as are now by law conferred upon collectors of
20 taxes for the towns in this state. Said district may provide for such deduction from the tax
21 assessed against any person if paid by an appointed time or for such penalty by way of percentage
22 on the tax if not paid at an appointed time, as they shall deem necessary to insure punctual
23 payments.

24 SECTION 2. This act shall take effect upon passage and shall apply to all tax bills issued
25 by the Cumberland fire district or committee, or any successor entity thereto, which tax bills are
26 due at any time on or after July 1, 2016.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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NORTH CUMBERLAND, CUMBERLAND HILL, AND VALLEY FALLS FIRE DISTRICTS
INTO THE CUMBERLAND FIRE DISTRICT"

1 This act would provide that for all tax bills issued by the Cumberland fire district or
2 committee, which tax bills are due at any time on or after July 1, 2016, the committee and the
3 district shall allow the taxpayer to pay their taxes in quarterly installments if they so desire, free
4 of any charges, interest, penalties, or other assessments. This act would further provide that in
5 connection with all tax bills issued by the committee or district for the 2015-2016 tax year, any
6 late payments assessed would be interest free until November 1, 2015.

7 This act would take effect upon passage and would apply to all tax bills issued by the
8 Cumberland fire district or committee, or any successor entity thereto, which tax bills are due at
9 any time on or after July 1, 2016.

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