

2024 -- H 8176

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2024

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Phillips, Casey, and J. Brien

Date Introduced: April 12, 2024

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 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 **44-5-13.41. Woonsocket--Assessment and taxation of new real estate construction.**

4 (a) Completed new construction of real estate, including manufactured homes or dwellings
5 or living units on leased land, in the city of Woonsocket completed after any assessment date is
6 liable for the payment of municipal taxes from the date the certificate of use and occupancy is
7 issued or the date on which the new construction is first used for the purpose for which it was
8 constructed, whichever is the earlier, prorated for the assessment year in which the new
9 construction is completed. The prorated tax is computed on the basis of the applicable rate of tax
10 with respect to the property, including the applicable rate of tax in any tax district in which the
11 property is subject to tax following completion of the new construction, on the date the property
12 becomes liable for the prorated tax in accordance with this section.

13 (b) The building official issuing the certificate shall, within ten (10) days after issuing the
14 certificate, notify the assessor in writing of the issuance of the certificate of use and occupancy.

15 (c)(1) Not later than ninety (90) days after receipt by the assessor of the notice from the
16 building official or after a determination by the assessor that the new construction is being used for
17 the purpose for which it was constructed, the assessor shall determine the increment by which the
18 assessment for the completed construction exceeds the assessment on the tax roll for the
19 immediately preceding assessment date. The assessor shall prorate that amount from the date of

1 issuance of the certificate of use and occupancy or the date on which the new construction was first
2 used for the purpose for which it was constructed, as the case may be, to the assessment date
3 immediately following and shall add the increment as so prorated to the tax roll for the immediately
4 preceding assessment date and shall within five (5) days notify the record owner as appearing on
5 the tax roll and tax collector of the additional assessment.

6 (2) In a property revaluation year, the assessor shall determine the increment by which the
7 assessment for the completed construction exceeds the assessment on the tax roll for the
8 immediately preceding assessment date, shall prorate that amount from the date of issuance of the
9 certificate of use and occupancy or the date on which the new construction was first used for the
10 purpose for which it was constructed, to the assessment date immediately following, and shall add
11 the increment as prorated to the tax roll for the immediately preceding assessment date not later
12 than forty-five (45) days after the date the tax roll is certified, or forty-five (45) days after receipt
13 by the assessor of the notice from the building official or after a determination by the assessor that
14 the new construction is being used for the purpose for which it was constructed.

15 (d) Any person claiming to be aggrieved by the action of the assessor under this section
16 may appeal to the assessment board of review within sixty (60) days from notification of the
17 additional assessment or to superior court as provided.

18 (e) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is
19 received after the normal billing date, within ten (10) days thereafter, mail or hand a bill to the
20 owner based upon an amount prorated by the assessor. The tax is due and payable and collectible
21 as other municipal taxes and subject to the same liens and processes of collection; provided that,
22 the tax is due and payable in an initial or single installment due and payable not sooner than thirty
23 (30) days after the date the bill is mailed or handed to the owner, and in any remaining, regular
24 installments, as they are due and payable, and the several installments of a tax so due and payable
25 are equal.

26 (f) Nothing in this section authorizes the collection of taxes twice in respect of the land
27 upon which the new construction is located.

28 (g) This section applies only to taxes levied and property assessed in the city of
29 Woonsocket.

30 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

- 1 This act would allow the city of Woonsocket to reassess taxes on a prorated basis for new
- 2 construction from the issuance date of the certificate of use and occupancy or the date on which the
- 3 new construction is first used for the purpose for which it was constructed, whichever is the earlier.
- 4 This act would take effect upon passage.

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