

2014 -- S 3063

LC005730

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Felag, Bates, and Ottiano

Date Introduced: June 03, 2014

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-11.6 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-11.6. Assessment of valuations -- Apportionment of levies.** -- (a) Notwithstanding
4 the provisions of ~~section~~ §44-5-11 [repealed] beginning on December 31, 2000, the assessors in
5 the several towns and cities shall conduct an update as defined in this section or shall assess all
6 valuations and apportion the levy of all taxes legally ordered under the rules and regulations, not
7 repugnant to law, as the town meetings and city councils, respectively, shall from time to time
8 prescribe; provided, that the update or valuation is performed in accordance with the following
9 schedules:

10 (1)(i) For a transition period, for cities and towns ~~who~~ that conducted or implemented a
11 revaluation as of 1993 or in years later:

| | Update | Revaluation | |
|----|------------------|-------------|------|
| 12 | | | |
| 13 | Lincoln | 2000 | 2003 |
| 14 | South Kingstown | 2000 | 2003 |
| 15 | Smithfield | 2000 | 2003 |
| 16 | West Warwick | 2000 | 2003 |
| 17 | Johnston | 2000 | 2003 |
| 18 | Burrillville | 2000 | 2003 |
| 19 | North Smithfield | 2000 | 2003 |

| | | | |
|----|------------------|------|------|
| 1 | Central Falls | 2000 | 2003 |
| 2 | North Kingstown | 2000 | 2003 |
| 3 | Jamestown | 2000 | 2003 |
| 4 | North Providence | 2001 | 2004 |
| 5 | Cumberland | 2001 | 2004 |
| 6 | Bristol | 2004 | 2001 |
| 7 | Charlestown | 2001 | 2004 |
| 8 | East Greenwich | 2002 | 2005 |
| 9 | Cranston | 2002 | 2005 |
| 10 | Barrington | 2002 | 2005 |
| 11 | Warwick | 2003 | 2006 |
| 12 | Warren | 2003 | 2006 |
| 13 | East Providence | 2003 | 2006 |

14 (ii) Provided that the reevaluation period for the town of New Shoreham shall be
15 extended to 2003 and the update for the town of Hopkinton may be extended to 2007 with no
16 additional reimbursements by the state relating to the delay.

17 (iii) The implementation date for this schedule is December 31st of the stated year.

18 (iv) Those cities and towns not listed in this schedule, shall continue the revaluation
19 schedule pursuant to ~~section §~~44-5-11 [repealed].

20 (2)(i) For the post transition period and in years thereafter:

| 21 | | Update #1 | Update #2 | Revaluation |
|----|----------------|-----------|-----------|-------------|
| 22 | Woonsocket | 2002 | 2005 | 2008 |
| 23 | Pawtucket | 2002 | 2005 | 2008 |
| 24 | Portsmouth | 2001 | 2004 | 2007 |
| 25 | Coventry | 2001 | 2004 | 2007 |
| 26 | Providence | 2003 | 2006 | 2009 |
| 27 | Foster | 2002 | 2005 | 2008 |
| 28 | Middletown | 2002 | 2005 | 2008 |
| 29 | Little Compton | 2003 | 2006 | 2009 |
| 30 | Scituate | 2003 | 2006 | 2009 |
| 31 | Westerly | 2003 | 2006 | 2009 |
| 32 | West Greenwich | 2004 | 2007 | 2010 |
| 33 | Glocester | 2004 | 2007 | 2010 |
| 34 | Richmond | 2004 | 2007 | 2010 |

| | | | | |
|----|------------------|------|------|------|
| 1 | Bristol | 2004 | 2007 | 2010 |
| 2 | Tiverton | 2005 | 2008 | 2011 |
| 3 | Newport | 2005 | 2008 | 2011 |
| 4 | New Shoreham | 2006 | 2009 | 2012 |
| 5 | Narragansett | 2005 | 2008 | 2011 |
| 6 | Exeter | 2005 | 2008 | 2011 |
| 7 | Hopkinton | 2007 | 2010 | 2013 |
| 8 | Lincoln | 2006 | 2009 | 2012 |
| 9 | South Kingstown | 2006 | 2009 | 2012 |
| 10 | Smithfield | 2006 | 2009 | 2012 |
| 11 | West Warwick | 2006 | 2009 | 2012 |
| 12 | Johnston | 2006 | 2009 | 2012 |
| 13 | Burrillville | 2006 | 2009 | 2012 |
| 14 | North Smithfield | 2006 | 2009 | 2012 |
| 15 | Central Falls | 2006 | 2009 | 2012 |
| 16 | North Kingstown | 2006 | 2009 | 2012 |
| 17 | Jamestown | 2006 | 2009 | 2012 |
| 18 | North Providence | 2007 | 2010 | 2013 |
| 19 | Cumberland | 2007 | 2010 | 2013 |
| 20 | Charlestown | 2007 | 2010 | 2013 |
| 21 | East Greenwich | 2008 | 2011 | 2014 |
| 22 | Cranston | 2008 | 2011 | 2014 |
| 23 | Barrington | 2008 | 2010 | 2014 |
| 24 | Warwick | 2009 | 2012 | 2015 |
| 25 | Warren | 009 | 2012 | 2015 |
| 26 | East Providence | 2009 | 2012 | 2015 |

27 (ii) The implementation date for the schedule is December 31st of the stated year. Upon
28 the completion of the update and revaluation according to this schedule, each city and town shall
29 conduct a revaluation within nine (9) years of the date of the prior revaluation and shall conduct
30 an update of real property every three (3) years from the last revaluation. Provided, that for the
31 town of Bristol, the time for the first statistical update following the 2010 revaluation shall be
32 extended from 2013 to 2014 and said statistical update shall be based on valuations as of
33 December 31, 2014.

34 (b) No later than February 1, 1998, the director of the department of revenue shall

1 promulgate rules and regulations consistent with the provisions of this section to define the
2 requirements for the updates which shall include, but not be limited to:

3 (1) An analysis of sales;

4 (2) A rebuilding of land value tables;

5 (3) A rebuilding of cost tables of all improvement items; and

6 (4) A rebuilding of depreciation schedules. Upon completion of an update, each city or
7 town shall provide for a hearing and/or appeal process for any aggrieved person to address any
8 issue, ~~which~~ that arose during the update.

9 (c) The costs incurred by the towns and cities for the first update shall be borne by the
10 state in an amount not to exceed twenty dollars (\$20.00) per parcel. The costs incurred by the
11 towns and cities for the second update shall be borne eighty percent (80%) by the state (in an
12 amount not to exceed sixteen dollars (\$16.00) per parcel) and twenty percent (20%) by the town
13 or city, ~~and i~~n the third update and thereafter, the state shall pay sixty percent (60%) of the
14 update (not to exceed twelve dollars (\$12.00) per parcel) and the town or city shall pay forty
15 percent (40%); provided, that for the second update and in all updates thereafter, that the costs
16 incurred by any city or town ~~which~~ that is determined to be a distressed community pursuant to
17 ~~section~~ §45-13-12 shall be borne eighty percent (80%) by the state and twenty percent (20%) by
18 the city or town for all updates required by this section.

19 (d) The office of municipal affairs, after consultation with the league of cities and towns
20 and the Rhode Island assessors' association, shall recommend adjustments to the costs formula
21 described in subsection (c) of this section based upon existing market conditions.

22 (e) Any property, ~~which~~ that is either exempt from the local property tax pursuant to
23 ~~section~~ §44-3-3 or ~~which~~ pays a city or town an amount in lieu of taxes, is not required to have its
24 values updated pursuant to this section, and the property is not eligible for the reimbursement
25 provisions of subsection (c) of this section. However, those properties ~~which~~ that are exempt from
26 taxation and are eligible for state appropriations in lieu of property tax under the provisions of
27 ~~section~~ §45-13-5.1 are eligible for state reimbursement pursuant to subsection (c) of this section,
28 provided, that these properties were revalued as part of that city or town's most recent property
29 revaluation.

30 (f) No city or town is required to conduct an update pursuant to this section unless the
31 state has appropriated sufficient funds to cover the state's costs as identified in subsection (c) of
32 this section.

33 (g) Any city or town that fails to conduct an update or revaluation as required by this
34 section, or requests and receives an extension of the dates specified in this section, shall receive

1 the same amount of state aid under ~~sections~~ [§§45-13-1](#), 45-13-5.1, and 45-13-12 in the budget
2 year for which the new values were to apply as the city or town received in-state aid in the
3 previous budget year; provided, however, if the new year's entitlement is lower than the prior
4 year's entitlement, the lower amount applies, except for the town of New Shoreham for the fiscal
5 year 2003.

6 (h) Any bill or resolution to extend the dates for a city or town to conduct an update or
7 revaluation must be approved by a two-thirds (2/3) majority of both houses of the general
8 assembly.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T
RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

- 1 This act would provide that for purposes of assessing property values in the town of
- 2 Bristol, the period for the 2013 statistical update would be extended one year to 2014.
- 3 This act would take effect upon passage.

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