

2023 -- S 0880

=====  
LC002597  
=====

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

—————  
A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senator Matthew L. LaMountain

Date Introduced: March 30, 2023

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-67.2 of the General Laws in Chapter 44-5 entitled "Levy and  
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-67.2. Warwick — Property tax classification — Duties of assessor.**

4 (a) The assessor of the city of Warwick, on or before June 15 of each year, shall make a  
5 full and fair cash valuation of all the estate, real and personal, including motor vehicles and trailers,  
6 subject to taxation, and determine the assessed valuation of each property class. The assessor has  
7 the authority to apply different rates of taxation to each class and to determine the tax due and  
8 payable on the property; provided, that the rates are pursuant to an annual tax resolution approved  
9 in the same manner as is provided for budget approval in the city charter; provided, further, that  
10 the rate of taxation is uniform within each class; and provided, further, that for each year, Class 1  
11 property tax rates shall not be less than seventy-five percent (75%) of class two (2) property tax  
12 rates.

13 (b) No separate class or zoning district shall be assigned or designated based solely upon a  
14 so-called "scenic view" and no property in a particular class or zoning district shall be assessed at  
15 an increased rate from other properties in the same class because of a scenic view. As used herein,  
16 the term "scenic view" means that the property is situated in order that it has an outlook onto locally  
17 significant features near the property, such as distinctive buildings or sight lines of vistas from  
18 within the zoning district.

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

=====  
LC002597  
=====

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 in the city of Warwick, no separate class or zoning district  
2 would be assigned or designated based solely upon a scenic view, and no property in a particular  
3 class or zoning district would be assessed at an increased rate from other properties in the same  
4 class because of a scenic view.

5           This act would take effect upon passage.

=====  
LC002597  
=====