

2023 -- S 1104

LC003178

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 Melissa A. Murray

Date Introduced: June 08, 2023

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.**

4 (a) Notwithstanding the provisions of § 44-5-11 [repealed], beginning on December 31,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

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

	Update	Revaluation
12 Lincoln	2000	2003
13 South Kingstown	2000	2003
14 Smithfield	2000	2003
15 West Warwick	2000	2003
16 Johnston	2000	2003
17 Burrillville	2000	2003
18 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 extended
15 to 2003 and the update for the town of Hopkinton may be extended to 2007 with no additional
16 reimbursements by the state relating to the delay.

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

18 (iv) Those cities and towns not listed in this schedule shall continue the revaluation
19 schedule pursuant to § 44-5-11 [repealed].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	2009	2012	2016
26	East Providence	2009	2012	2015

27 (ii) The implementation date for the schedule is December 31 of the stated year. Upon the
28 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 an
30 update of real property every three (3) years from the last revaluation. Provided, that for the town
31 of Bristol, the time for the first statistical update following the 2010 revaluation shall be extended
32 from 2013 to 2014 and said statistical update shall be based on valuations as of December 31, 2014,
33 and the first revaluation following the December 31, 2014, and 2015 statistical revaluation shall be
34 extended from 2016 to 2019 and said revaluation shall be based on valuations as of December 31,

1 2018; and, that for the city of Woonsocket, the time of the first statistical update following the 2017
2 revaluation shall be extended from 2020 to 2021, and the statistical update shall be based on the
3 valuations as of December 31, 2021; and, that for the city of Warwick, the time for the second
4 statistical update following the 2015 revaluation shall be extended from 2021 to 2022 and said
5 statistical update shall be based on valuations as of December 31, 2022; and, that for the town of
6 Johnston, the time of the revaluation following the 2012 revaluation shall be extended from 2022
7 to 2023, and the statistical update shall be based on the valuations as of December 31, 2022; and,
8 that for the town of West Greenwich, the time for a first statistical update following the 2019
9 revaluation shall be extended from 2022 to 2023 and said statistical update shall be based on
10 valuations as of December 31, 2023; and, that for the town of New Shoreham, the full evaluation
11 nine (9) years following the 2012 revaluation based on the valuations of December 31, 2021, shall
12 be extended to December 31, 2022, and be based on valuations as of December 31, 2022. Provided
13 that for the city of East Providence, the revaluation period as of the December 31, 2021, assessment
14 date shall be extended to the December 31, 2022, assessment date, with no additional
15 reimbursements by the state relating to the delay. Provided, that for the city of Woonsocket, the
16 time of the second statistical update following the 2017 revaluation shall be extended from 2023 to
17 2024, and the statistical update shall be based on the valuations as of December 31, 2024; and
18 provided, further, that for the city of Woonsocket, the full revaluation nine (9) years following the
19 2017 revaluation based on the valuations of December 31, 2026, shall be extended to December
20 31, 2027, and be based on valuations as of December 31, 2027, and the first statistical update shall
21 be based upon the valuations as of December 31, 2030, and the second statistical update shall be
22 based upon the valuations as of December 31, 2033.

23 (iii) Cities and towns shall not change the assessment of any property based on the purchase
24 price of the property after a transfer occurs except in accordance with a townwide or citywide
25 revaluation or update schedule; provided that, this prohibition shall not apply to completed new
26 real estate construction.

27 (b) No later than February 1, 1998, the director of the department of revenue shall
28 promulgate rules and regulations consistent with the provisions of this section to define the
29 requirements for the updates that shall include, but not be limited to:

- 30 (1) An analysis of sales;
- 31 (2) A rebuilding of land value tables;
- 32 (3) A rebuilding of cost tables of all improvement items; and
- 33 (4) A rebuilding of depreciation schedules. Upon completion of an update, each city or
34 town shall provide for a hearing and/or appeal process for any aggrieved person to address any

1 issue that arose during the update.

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

12 (d) The office of municipal affairs, after consultation with the League of Cities and Towns
13 and the Rhode Island Assessors' Association, shall recommend adjustments to the costs formula
14 described in subsection (c) of this section based upon existing market conditions.

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

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

25 (g) Any city or town that fails to conduct an update or revaluation as required by this
26 section, or requests and receives an extension of the dates specified in this section, shall receive the
27 same amount of state aid under §§ 45-13-1, 45-13-5.1, and 45-13-12 in the budget year for which
28 the new values were to apply as the city or town received in state aid in the previous budget year;
29 provided, however, if the new year's entitlement is lower than the prior year's entitlement, the
30 lower amount applies, except for the town of New Shoreham for the fiscal year 2003.

31 (h) Any bill or resolution to extend the dates for a city or town to conduct an update or
32 revaluation must be approved by a two-thirds ($\frac{2}{3}$) majority of both houses of the general assembly.

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

=====
LC003178
=====

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

1 This act would extend the time for the second statistical update following the 2017
2 revaluation for the city of Woonsocket from 2023 to 2024, with the statistical update based on the
3 valuations as of December 31, 2024. The full revaluation nine (9) years following the 2017
4 revaluation based on the valuations of December 31, 2026, would be extended to December 31,
5 2027, based on valuations as of December 31, 2027, with first and second statistical updates
6 thereafter, based on the valuations as of December 31, 2030 and as of December 31, 2033.

7 This act would take effect upon passage.

=====
LC003178
=====