

2025 -- H 6043 SUBSTITUTE A

LC002311/SUB A

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representative Alex S. Finkelman

Date Introduced: March 07, 2025

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1           SECTION 1. Sections 44-5-12, 44-5-15, 44-5-16, 44-5-17, 44-5-26 and 44-5-30 of the  
2   General Laws in Chapter 44-5 entitled "Levy and Assessment of Local Taxes" are hereby amended  
3   to read as follows:

4           **44-5-12. Assessment at full and fair cash value.**

5           (a) All real property subject to taxation shall be assessed at its full and fair cash value, as  
6   of December 31 in the year of the last ~~update or~~ revaluation, statistical revaluation or update thereto,  
7   or at a uniform percentage thereof, not to exceed one hundred percent (100%), with such value to  
8   be determined by the assessors in each town or city; ~~provided, that,~~ There shall be no adjustment  
9   to an assessment because of an increase or decrease in such value as a result of market forces in  
10   years when there is no revaluation, statistical revaluation or update thereto. It is further provided  
11   that:

12           (1) Any residential property encumbered by a covenant recorded in the land records in  
13   favor of a governmental unit or the Rhode Island housing and mortgage finance corporation  
14   restricting either or both the rents that may be charged or the incomes of the occupants shall be  
15   assessed and taxed in accordance with § 44-5-13.11;

16           (2) In assessing real estate that is classified as farmland, forest, or open space land in  
17   accordance with chapter 27 of this title, the assessors shall consider no factors in determining the  
18   full and fair cash value of the real estate other than those that relate to that use without regard to  
19   neighborhood land use of a more intensive nature;

1           (3) Warwick. The city council of the city of Warwick is authorized to provide, by  
2 ordinance, that the owner of any dwelling of one to three (3) family units in the city of Warwick  
3 who makes any improvements or additions on his or her principal place of residence in the amount  
4 up to fifteen thousand dollars (\$15,000), as may be determined by the tax assessor of the city of  
5 Warwick, is exempt from reassessment of property taxes on the improvement or addition until the  
6 next general citywide reevaluation of property values by the tax assessor. For the purposes of this  
7 section, “residence” is defined as voting address. This exemption does not apply to any commercial  
8 structure. The property owner shall supply all necessary plans to the building official for the  
9 improvements or addition and shall pay all requisite building and other permitting fees as now are  
10 required by law; and

11           (4) Central Falls. The city council of the city of Central Falls is authorized to provide, by  
12 ordinance, that the owner of any dwelling of one to eight (8) units who makes any improvements  
13 or additions to his or her residential or rental property in an amount not to exceed twenty-five  
14 thousand dollars (\$25,000), as determined by the tax assessor of the city of Central Falls, is exempt  
15 from reassessment of property taxes on the improvement or addition until the next general citywide  
16 reevaluation of property values by the tax assessor. The property owner shall supply all necessary  
17 plans to the building official for the improvements or additions and shall pay all requisite building  
18 and other permitting fees as are now required by law.

19           (5) Tangible property shall be assessed according to the asset classification table as defined  
20 in § 44-5-12.1. Renewable energy resources shall only be taxed as tangible property under § 44-5-  
21 3(c) and the real property on which they are located shall not be reclassified, revalued, or reassessed  
22 due to the presence of renewable energy resources, excepting only reclassification of farmland as  
23 addressed in § 44-27-10.1. Subject to the aforementioned exception for farmland, all assessments  
24 of real property with renewable energy resources thereon shall revert to the last assessed value  
25 immediately prior to the renewable developer’s purchasing, leasing, securing an option to purchase  
26 or lease, or otherwise acquiring any interest in the real property. However, notwithstanding the  
27 above, but without any limitation on taxpayer rights under § 44-5-26, no municipality shall be liable  
28 or otherwise responsible for any rebates, refunds, or any other reimbursements for taxes previously  
29 collected for real property with renewable energy resources thereupon.

30           (6) Provided, however, that, for taxes levied after December 31, 2015, new construction on  
31 development property is exempt from the assessment of taxes under this chapter at the full and fair  
32 cash value of the improvements, as long as:

33           (i) An owner of development property files an affidavit claiming the exemption with the  
34 local tax assessor by December 31 each year; and

1 (ii) The assessor shall then determine if the real property on which new construction is  
2 located is development property. If the real property is development property, the assessor shall  
3 exempt the new construction located on that development property from the collection of taxes on  
4 improvements, until such time as the real property no longer qualifies as development property, as  
5 defined herein.

6 For the purposes of this section, “development property” means: (A) Real property on  
7 which a single-family residential dwelling or residential condominium is situated and said single-  
8 family residential dwelling or residential condominium unit is not occupied, has never been  
9 occupied, is not under contract, and is on the market for sale; or (B) Improvements and/or  
10 rehabilitation of single-family residential dwellings or residential condominiums that the owner of  
11 such development property purchased out of a foreclosure sale, auction, or from a bank, and which  
12 property is not occupied. Such property described in subsection (a)(6)(ii) of this section shall  
13 continue to be taxed at the assessed value at the time of purchase until such time as such property  
14 is sold or occupied and no longer qualifies as development property. As to residential  
15 condominiums, this exemption shall not affect taxes on the common areas and facilities as set forth  
16 in § 34-36-27. In no circumstance shall such designation as development property extend beyond  
17 two (2) tax years and a qualification as a development property shall only apply to property that  
18 applies for, or receives, construction permits after July 1, 2015. Further, the exemptions set forth  
19 in this section shall not apply to land.

20 (b) Municipalities shall make available to every land owner whose property is taxed under  
21 the provisions of this section a document that may be signed before a notary public containing  
22 language to the effect that they are aware of the additional taxes imposed by the provisions of § 44-  
23 5-39 in the event that they use land classified as farm, forest, or open space land for another purpose.

24 (c) Pursuant to the provisions of § 44-3-29.1, all wholesale and retail inventory subject to  
25 taxation is assessed at its full and fair cash value, or at a uniform percentage of its value, not to  
26 exceed one hundred percent (100%), for fiscal year 1999, by the assessors in each town and city.  
27 Once the fiscal year 1999 value of the inventory has been assessed, this value shall not increase.  
28 The phase-out rate schedule established in § 44-3-29.1(d) applies to this fixed value in each year  
29 of the phase out.

30 ~~44-5-15. Notice of assessors’ meetings — Notice by taxpayer of intent to bring in~~  
31 ~~account. Notice by taxpayer of intent to bring in account for tangible personal property.~~

32 (a) Before assessing any valuations [of tangible personal property](#), the assessors of all the  
33 cities and towns shall cause printed notices ~~of the time and place of their respective meetings~~ [of the](#)  
34 [requirement to file an account required by subsection \(b\)](#) to be posted in four (4) public places in

1 their respective city or town, for three (3) weeks ~~next preceding the time of their meeting in the~~  
2 month of December immediately preceding the tax year, and shall advertise in a newspaper with a  
3 statewide circulation jointly, at least once a week for the same space of time. The cost of said  
4 advertisement shall be shared equally among all of the cities and towns.

5 (b) The notices shall require that every person and body corporate liable to taxation of  
6 tangible personal property shall be required to bring in to the assessors at the time they may  
7 prescribe a true and exact account of all the ~~ratable-estate~~ tangible personal property owned or  
8 possessed by that person or body, describing and specifying the value of ~~every parcel of the real~~  
9 ~~estate as of December 31 in the year of the last update or revaluation and personal estate~~ tangible  
10 personal property as of December 31 ~~of~~ immediately preceding the tax year, together with the  
11 additional information that may be prescribed by the assessors relative to the ~~ratable-estate~~ tangible  
12 personal property as may be contained in any corporation or inheritance tax return filed with the  
13 state by the person within the year preceding the date of assessment next prior to the bringing in of  
14 the account.

15 (c) Said accounts must be filed with the assessor's office in the city or town where the  
16 property is located between January 2 and January 31 of each year, during regular business hours  
17 (excluding weekends and holidays).

18 (d) If any person or body corporate liable to taxation files with the assessors, on or before  
19 January 31 next following the date of assessment, a written notice of that person's or that body's  
20 intention to bring in an account, the person or body corporate may bring in to the assessors the  
21 account at any time ~~between March 1 and~~ before March 15 next following the date of assessment.

22 (e) The notice of intention to bring in an account is deemed to have been filed with the  
23 assessors if the notice is sent to them by registered or certified mail, postage prepaid, postmarked  
24 before 12:00 A.M. midnight of the last day on which the notice may be filed. The account is deemed  
25 to be brought in to the assessors if the account is sent to them by registered or certified mail, postage  
26 prepaid, postmarked before 12:00 A.M. midnight of the last day on which accounts may be brought  
27 in pursuant to the provisions of this section.

28 (f) In case any person or body corporate fails to file any intention, that person or that body  
29 is deemed to have waived that person's or that body's right to file the account.

30 (g) All matters contained within the account filing are available for review only by  
31 assessment related personnel.

32 **44-5-16. Oath to account brought in — Remedies after failure to bring in account —**  
33 **Effect on proration.**

34 (a) Every person bringing in any account shall make oath before some notary public or

1 other person authorized to administer oaths in the place where the oath is administered that the  
2 account by that person exhibited contains, to the best of his or her knowledge and belief, a true and  
3 full account and valuation of all the ~~ratable-estate~~ tangible personal property owned or possessed  
4 by him or her; and whoever neglects or refuses to bring in the account, if overtaxed, shall have no  
5 remedy therefor, except as provided in §§ 44-4-14, 44-4-15, 44-5-26 — 44-5-31, and 44-9-19 —  
6 44-9-24. In case a taxpayer is, because of illness or absence from the state, unable to make the  
7 required oath to his or her account within the time prescribed by law, the taxpayer may, in writing,  
8 appoint an agent to make oath to his or her account within the time prescribed by the assessors, and  
9 the agent shall at the time of making the oath append his or her written appointment to the account,  
10 and for all purposes in connection with the account the taxpayer is deemed to have personally made  
11 the oath.

12 (b) No taxpayer shall be denied a right of review by means of the procedure described in  
13 this chapter: ~~(1) of any assessment on his or her real~~ tangible personal property by reason of any  
14 claimed inadequacies, inaccuracies, or omissions in his or her listing of tangible personal property;  
15 ~~(2) nor in the case of his or her personal property by reason of any claimed inadequacies,~~  
16 ~~inaccuracies, or omissions in his or her listing of real property; (3) nor in the case of real or personal~~  
17 ~~property by reason of any claimed inadequacies, inaccuracies, or omissions, which are not~~  
18 ~~substantial, in his or her listing of real or personal property, respectively.~~

19 (c) Notwithstanding § 44-4-24, tangible personal property introduced into or removed from  
20 any town or city during a calendar year shall be assessed as though the property was situated in the  
21 city or town for the entire calendar year unless the taxpayer has filed an account as provided in this  
22 section specifying the date on which the property was introduced or removed.

23 (d) Each city or town having a year of taxable ownership that measures length of ownership  
24 over the calendar year beginning immediately after the date of assessment shall adjust its year of  
25 taxable ownership so that it has a year of taxable ownership that measures length of ownership over  
26 the calendar year ending on the date of assessment.

27 **44-5-17. Assessment of property covered by account.**

28 If any person brings in an account as provided in ~~§ 44-5-15~~ § 44-5-15(b), the assessors  
29 shall nevertheless assess the person's ~~ratable-estate~~ tangible personal property at what they deem  
30 its full and fair cash value, or a uniform percentage of its value as defined in § 44-5-12.

31 **44-5-26. Petition in superior court for relief from assessment.**

32 (a) Any person aggrieved on any ground whatsoever by any assessment of taxes against  
33 him or her in any city or town, or any tenant or group of tenants, of real estate paying rent therefrom,  
34 and under obligation to pay more than one-half ( $\frac{1}{2}$ ) of the taxes thereon, may ~~within ninety (90)~~

1 ~~days from the date the first tax payment is due,~~ on or before November 15 of each year, but not less  
2 than ninety (90) days after the first tax payment is due, file an appeal in the local office of tax  
3 assessment; provided, if the person to whom a tax on real estate is assessed chooses to file an  
4 appeal, the appeal filed by a tenant or group of tenants will be void. For the purposes of this section,  
5 the tenant(s) has the burden of proving financial responsibility to pay more than one-half (½) of the  
6 taxes. The assessor has ~~forty-five (45) days~~ until December 31 of that year to review ~~the appeal~~  
7 appeals, render ~~a decision~~ decisions and notify ~~the taxpayer~~ taxpayers of the ~~decision~~ decisions.  
8 The taxpayer, if still aggrieved, ~~may appeal the decision of the tax assessor to the local tax board~~  
9 ~~of review,~~ after the decision by the tax assessor, or in the event that the assessor does not render a  
10 decision by December 31, but not less than forty-five (45) days after the appeal was filed, ~~or in the~~  
11 ~~event that the assessor does not render a decision, the taxpayer~~ may appeal to the local tax board of  
12 review; ~~at the expiration of the forty five (45) day period. Appeals~~ provided; however, appeals to  
13 the local tax board of review are to be filed not more than thirty (30) days after the assessor renders  
14 a decision and notifies the taxpayer thereof, or if the assessor does not render a decision ~~within~~  
15 ~~forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration~~  
16 ~~of the forty-five (45) day period~~ by December 31, not later than January 31 of the next year. The  
17 local tax board of review shall, within ninety (90) days of the filing of the appeal, hear the appeal  
18 and render a decision within ~~thirty (30)~~ forty-five (45) days of the date ~~that~~ of the close of the  
19 hearing ~~was held. Provided, that a city or town may request and receive an extension from the~~  
20 ~~director of the Rhode Island department of revenue.~~

21 (b) Appeals to the local office of tax assessment are to be on an application form which has  
22 been approved by the department of revenue in consultation with the Rhode Island League of Cities  
23 and Towns. In the event of an appeal to the local tax board of review, the taxpayer or the local  
24 office of tax assessment, ~~upon~~ at the request by the taxpayer, shall forward the application form to  
25 the local tax board of review within the time period set forth in this section.

26 (c) Said application must include:

27 (1) The applicant's opinion of value, fair market value, class and assessed value of said  
28 property as of December 31 of the year of the last update or revaluation for real estate and as of  
29 December 31 of the tax year for tangible personal property; and

30 (2) For income producing residential real estate of six (6) units or more, and commercial,  
31 industrial or mixed-use real estate, fifty percent (50%) or more of which real estate was leased, or  
32 was available to be leased, in an arm's length transaction during the prior year, a statement of rental  
33 income and related expenses, if any, for said real estate. Said statement of income and expenses  
34 shall cover the most recent twelve (12) month period preceding said December 31 date; provided,

1 however, if such a statement of income and expenses is not yet available for said most recent twelve  
2 (12) month period, the statement of income and expenses covering the next most recent twelve (12)  
3 month period preceding said December 1 date shall be provided.

4 (d) Said application form shall provide that the applicant may file a single appeal for  
5 multiple parcels of real estate if such parcels are contiguous and used as an aggregate site.

6 (e) Said application form shall also notify applicants that any global extension granted  
7 pursuant to § 44-5-26(h) will be posted on the department of revenue, division of municipal finance  
8 website.

9 (f) Failure to provide such statement of income and expenses shall be grounds for denial  
10 of the appeal and such taxpayer shall not have the right to petition for relief in the superior court.

11 ~~The application shall be in the following form:~~

12 ~~STATE OF RHODE ISLAND~~

13 ~~FISCAL YEAR \_\_\_\_\_~~

14 ~~\_\_\_\_\_ Name of City or Town \_\_\_\_\_~~

15 ~~APPLICATION FOR APPEAL OF PROPERTY TAX~~

16 ~~For appeals to the tax assessor, this form must be filed with the local office of tax assessment~~  
17 ~~within ninety (90) days from the date the first tax payment is due. For appeals to the local tax~~  
18 ~~board of review, this form must be filed with the local tax board of review not more than thirty~~  
19 ~~(30) days after the assessor renders a decision, or if the assessor does not render a decision within~~  
20 ~~forty five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration~~  
21 ~~of the forty five (45) day period.~~

22 ~~1. TAXPAYER INFORMATION:~~

23 ~~A. Name(s) of Assessed Owner: \_\_\_\_\_~~

24 ~~B. Name(s) and Status of Applicant (if other than Assessed Owner): \_\_\_\_\_~~

25 ~~\_\_\_\_\_ Subsequent Owner (Acquired Title After December 31 on \_\_\_\_\_~~

26 ~~\_\_\_\_\_ 20\_\_\_\_\_) \_\_\_\_\_~~

27 ~~\_\_\_\_\_ Administrator/Executor \_\_\_\_\_ Lessee \_\_\_\_\_ Mortgagee \_\_\_\_\_ Other~~

28 ~~\_\_\_\_\_ Specify \_\_\_\_\_~~

29 ~~C. Mailing Address and Telephone No.: \_\_\_\_\_ ( \_\_\_\_\_ ) \_\_\_\_\_~~

30 ~~\_\_\_\_\_ Address \_\_\_\_\_ Tel. No. \_\_\_\_\_~~

31 ~~D. Previous Assessed Value \_\_\_\_\_ E. New Assessed Value \_\_\_\_\_~~

32 ~~2. PROPERTY IDENTIFICATION: Complete using information as it appears on~~  
33 ~~tax bill.~~

34 ~~A. Tax Bill Account No.: \_\_\_\_\_ Assessed Valuation \_\_\_\_\_ Annual Tax \_\_\_\_\_~~

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B.

Location:

Description:

No.

Street

Zip

Real Estate Parcel Identification:

Map

Block

Parcel

Type

Tangible Personal

C.

Date Property Acquired:

Purchase Price:

Total cost of any improvements

What is the amount of fire insurance on building:

3.

REASON(S) REDUCTION SOUGHT:

Check reason(s) reduction is warranted

and briefly explain why it applies. Continue explanation on attachment if necessary.

Overvaluation.

Incorrect Usage Classification.

Disproportionate Assessment.

Other Specify:

Applicant's Opinion of

Fair Market Value

Class

Assessed Value

Value \$

(as of December

31 in the year of

the last update or

revaluation for

real estate and

as of December 31

of the tax year

for personal estate;)

Explanation

Have you filed a true and exact account this year with the City Assessor as required by

law?

Comparable Properties that support your claim:

Address

Sale Price

Sales Date

Property Type

Assessed value

4.

SIGNATURES;

SIGNATURE OF APPLICANT

DATE

SIGNATURE OF AUTHORIZED AGENT

DATE

( )



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Name of Preparer
Address
Tel. No.

~~TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE~~

~~REASONS FOR AN APPEAL. It is the intent of the general assembly to ensure that all taxpayers in Rhode Island are treated equitably. Ensuring that taxpayers are treated fairly begins where cities and towns meet defined standards related to performing property values. All properties should be assessed in a uniform manner, and properties of equal value should be assessed the same.~~

~~TO DISPUTE YOUR VALUATION OR ASSESSMENT OR CORRECT ANY OTHER BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER THAN IT SHOULD BE, YOU MUST APPEAL WITHIN NINETY (90) DAYS FROM THE DATE THE FIRST TAX PAYMENT IS DUE.~~

~~You may appeal your assessment if your property is: (1) OVERVALUED (assessed value is more than the fair market value as of December 31 in the year of the last update or revaluation for real estate and as of December 31 of the tax year for personal estate for any reason, including clerical and data processing errors; (2) disproportionately assessed in comparison with other properties; (3) classified incorrectly as residential, commercial, industrial or open space, farm or forest; (4) illegal tax partially or fully exempt; (5) modified from its condition from the time of the last update or revaluation.~~

~~**WHO MAY FILE AN APPLICATION:** You may file an application if you are (1) the assessed or subsequent (acquiring title after December 31) owner of the property; (2) the owner's administrator or executor; (3) a tenant or group of tenants of real estate paying rent therefrom, and under obligations to pay more than one-half (1/2) of the taxes thereon; (4) a person owning or having an interest in or possession of the property; or (5) a mortgagee if the assessed owner has not applied.~~

**In some cases, you must pay all or a portion of the tax before you can file.**

~~WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the local office of tax assessment within NINETY (90) days from the date the first tax payment is due. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED ON TIME, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR'S OFFICE.~~

~~PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection~~

1 ~~action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an~~  
2 ~~abatement is granted and you have already paid the entire year's tax as abated, you will receive a~~  
3 ~~refund of any overpayment.~~

4 ~~FILING AN ACCOUNT. Rhode Island General Laws Section 44-5-15 requires the annual~~  
5 ~~filing of a true and exact account of all ratable estate owned or possessed by every person and~~  
6 ~~corporate body. The time to file is between December 31, and January 31, of intention to submit~~  
7 ~~declaration by March 15. Failure to file a true and full account, within the prescribed time,~~  
8 ~~eliminates the right to appeal to the superior court, subject to the exceptions provided in Rhode~~  
9 ~~Island General Laws Section 44-5-26(b). No amended returns will be accepted after March 15th.~~  
10 ~~Such notice of your intention must be sent by certified mail, postage prepaid, postmark no later~~  
11 ~~than 12 o'clock midnight of the last day, January 31. No extensions beyond March 15th can be~~  
12 ~~granted. The form for filing such account may be obtained from the city or town assessor.~~

13 ~~ASSESSOR'S DISPOSITION. Upon applying for a reduction in assessment, you may be~~  
14 ~~asked to provide the assessor with further written information about the property and to permit~~  
15 ~~them to inspect it. Failure to provide the information or permit an inspection within thirty (30) days~~  
16 ~~of the request may result in the loss of your appeal rights.~~

17 ~~APPEAL. The assessor shall have forty five (45) days to review the appeal, render a~~  
18 ~~decision and notify the taxpayer of the decision. The taxpayer, if still aggrieved, may appeal the~~  
19 ~~decision of the tax assessor to the local tax board of review, or in the event that the assessor does~~  
20 ~~not render a decision, the taxpayer may appeal to the local tax board of review at the expiration of~~  
21 ~~the forty five (45) day period. Appeals to the local tax board of review shall be filed not more than~~  
22 ~~thirty (30) days after the assessor renders a decision and notifies the taxpayer, or if the assessor~~  
23 ~~does not render a decision within forty five (45) days of the filing of the appeal, not more than~~  
24 ~~ninety (90) days after the expiration of the forty five (45) day period.~~

25 \_\_\_\_\_

26 **DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)**

27 \_\_\_\_\_ GRANTED \_\_\_\_\_ Assessed Value \_\_\_\_\_

28 Date Sent \_\_\_\_\_ Abated Value \_\_\_\_\_

29 Date Returned \_\_\_\_\_ DENIED \_\_\_\_\_ Adjusted Value \_\_\_\_\_

30 \_\_\_\_\_ Assessed Tax \_\_\_\_\_

31 On-Site Inspection \_\_\_\_\_ DEEMED DENIED Abated Tax \_\_\_\_\_

32 Date \_\_\_\_\_ Adjusted Tax \_\_\_\_\_

33 By \_\_\_\_\_

34 \_\_\_\_\_ Date Voted/Deemed Denied Tax Board of Review

~~Date Change~~ ~~Certificate No.~~

~~Any person still aggrieved on any ground whatsoever by an assessment of taxes against him or her in any city or town may, within thirty (30) days of the tax board of review decision notice, file a petition in the superior court for the county in which the city or town lies for relief from the assessment, to which petition the assessors of taxes of the city or town in office at the time the petition is filed shall be made parties respondent, and the clerk shall thereupon issue a citation substantially in the following form:~~

~~THE STATE OF RHODE ISLAND.~~

To the sheriffs of several counties, or to their deputies, Greetings: We command you to  
 summon the assessors of taxes of the town of \_\_\_\_\_ : to wit, \_\_\_\_\_ of \_\_\_\_\_ (if to be  
 found in your preeinct) to answer the complaint of \_\_\_\_\_ of \_\_\_\_\_ on the return day hereof  
 (said return day being the \_\_\_\_\_ day of \_\_\_\_\_ A.D. 20\_\_\_\_\_)  
 in the superior court to be holden at the county courthouse in \_\_\_\_\_ as by petition filed in court  
 is fully set forth; and to show cause why said petition should not be granted. Hereof fail not, and  
 make true return of this writ with your doings thereon. Witness, the seal of our superior court, at  
 \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ in the year \_\_\_\_\_  
 \_\_\_\_\_, Clerk.

(e)(g) Provided, that in case the If a person has not filed ~~an~~ a required account for tangible personal property, or filed an appeal first ~~within~~ with the local office of tax assessment and then the local tax board of review, that person shall not have the benefit of the remedy provided in this section ~~and~~ and/or in §§ 44-5-27 — 44-5-31, unless: ~~(1) that person's real estate has been assessed at a value in excess of the value at which it was assessed on the last preceding assessment day, whether then owned by that person or not, and has been assessed, if assessment has been made at full and fair cash value, at a value in excess of its full and fair cash value, or, if assessment has purportedly been made at a uniform percentage of full and fair cash value, at a percentage in excess of the uniform percentage; or (2) the tax assessed is illegal in whole or in part; and that person's remedy is limited to a review of the assessment on the real estate or to relief with respect to the illegal tax, as the case may be.~~

(h) The assessor for any city or town may request and receive from the director of the department of revenue one or more ninety (90) day global extensions of time (i.e. extensions which include all such appeals pending before the local tax board of review) to the December 31 date referenced in subsection (a) of this section. All such extensions shall be in writing and posted on the department of revenue, division of municipal finance website.

1       (i) In the event that the local tax board of review does not hear a matter within ninety (90)  
2 days of the filing of the appeal or, after the close of the hearing does not render a written decision  
3 within forty-five (45) days of the date of the close of the hearing and there is no global extension  
4 in effect, the city or town may request and receive from the director of the department of revenue  
5 one or more extensions of time to either hear the matter and/or render a decision. The local board  
6 of review shall notify the taxpayer in the event the director of the department of revenue grants a  
7 city or town's request for an extension to hear the taxpayer's appeal and/or render a decision  
8 thereon. Nothing herein shall prevent the local tax board of review and the taxpayer from mutually  
9 agreeing to an extension of time for the matter to be heard and/or decision rendered.

10       (j) Any person still aggrieved on any ground whatsoever by an assessment of taxes against  
11 him or her in any city or town may file, within thirty (30) days of the tax board of review's written  
12 decision and notice thereof, or in the event that the board has neither held a hearing nor issued a  
13 decision within the above referenced time frames and has not sought and received an extension of  
14 time from the director of the department of revenue to do so, a petition in a superior court for the  
15 county in which the city or town lies for relief from the assessment. The assessor of taxes of the  
16 city or town in office at the time the petition is filed shall be named as a respondent in said action.

17       (k) The petition and accompanying summons/citation shall be served upon the assessors in  
18 the manner set forth in rule 4 of the Rhode Island superior court rules of civil procedure governing  
19 service of process.

20       (l) A plaintiff may amend a petition filed in the superior court seeking relief from a tax  
21 assessment so as to include an appeal of the assessment of the same real estate for tax years  
22 subsequent to the tax year which is the subject of said petition but prior to the tax year covered by  
23 the next revaluation, statistical revaluation or update. Such amendment must be filed on or before  
24 November 15 of the tax year for which the relief is being sought. Said taxpayer shall not be required  
25 to first file an appeal with either the local tax assessor or local tax board for such tax years prior to  
26 amending said petition.

27       (m) A petitioner may file a single petition for multiple parcels of real estate if those parcels  
28 are contiguous and used as an aggregate site.

29       **44-5-30. Judgment on petition where taxpayer has filed account. Judgment on**  
30 **petition.**

31       (a) ~~If the taxpayer has given in an account, and if on~~ On the trial of the petition, either with  
32 or without a jury, it appears that the taxpayer's real estate, tangible personal property, or intangible  
33 personal property has been assessed in excess of the provisions of § 44-5-12 or if it appears that the  
34 tax assessed is illegal in whole or in part, the court shall give judgment that the sum by which the

1 taxpayer has been so overtaxed, or illegally taxed, with his or her costs, be deducted from his or  
2 her tax; but if the taxpayer's tax be paid, whether before or after the filing of the petition, then the  
3 court shall give judgment for the petitioner for the sum by which he or she has been so overtaxed,  
4 or illegally taxed, plus the amount of any penalty paid on the tax, with interest from the date on  
5 which the tax and penalty were paid and costs, which judgment shall be paid to the petitioner by  
6 the city or town treasurer out of the treasury.

7 (b) If, however, on the trial of the petition related to tangible personal property and/or real  
8 estate, either with or without a jury, it appears that as it relates to tangible personal property the  
9 taxpayer has failed to file a required account or has fraudulently concealed or omitted any ~~property~~  
10 information from his or her account, or if it appears that the assessors have not assessed either the  
11 taxpayer's tangible personal property or real estate ~~either the taxpayer's real estate or his or her~~  
12 ~~tangible personal property or his or her intangible personal property~~ at a value in excess of the  
13 provisions of § 44-5-12, and that the taxpayer has not been illegally taxed, the assessors shall have  
14 judgment and execution for their costs.

15 SECTION 2. Section 44-5-31 of the General Laws in Chapter 44-5 entitled "Levy and  
16 Assessment of Local Taxes" is hereby repealed.

17 ~~**44-5-31. Judgment where taxpayer has not filed account.**~~

18 ~~If the taxpayer has not filed an account, and if on the trial of the petition, either with or~~  
19 ~~without a jury, it appears:~~

20 ~~(1) That his or her real estate has been assessed at a value in excess of the value at which~~  
21 ~~it was assessed on the last preceding assessment day, whether then owned by him or her or not, and~~  
22 ~~that the real estate has been assessed, if assessment has been made a full and fair cash value, at a~~  
23 ~~value in excess of its full and fair cash value, or, if assessment has purportedly been made at a~~  
24 ~~uniform percentage of full and fair cash value, at a percentage in excess of the uniform percentage;~~  
25 ~~or~~

26 ~~(2) That the tax assessed is illegal in whole or in part, the court shall give judgment that~~  
27 ~~the sum by which the taxpayer has been so overtaxed or illegally taxed, with his or her costs, be~~  
28 ~~deducted from his or her tax; but if the taxpayer's tax is paid, whether before or after the filing of~~  
29 ~~the petition, then the court shall give judgment for the petitioner for the sum by which he or she~~  
30 ~~has been so overtaxed, or illegally taxed, plus the amount of any penalty paid on the tax, with~~  
31 ~~interest from the date on which the tax and penalty were paid, and costs, which judgment shall be~~  
32 ~~paid to the petitioner by the city or town treasurer out of the treasury. Otherwise, the assessors shall~~  
33 ~~have judgment and execution for their costs.~~

34 SECTION 3. This act shall take effect upon passage; provided, however, the provisions

- 1     thereof shall apply to assessment dates on and after December 31, 2025. This act shall not apply
- 2     retroactively to appeals of prior assessments whether pending or filed after enactment.

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LC002311/SUB A  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

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1           This act would make certain technical amendments/clarifications to the statutes relating to  
2 the assessment of real property and the timing and process to appeals thereof.

3           This act would take effect upon passage; provided, however, the provisions thereof would  
4 apply to assessment dates on and after December 31, 2025. This act would not apply retroactively  
5 to appeals of prior assessments whether pending or filed after enactment.

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LC002311/SUB A  
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