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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives McNamara, Shekarchi, Hopkins, Bennett, and Shanley

Date Introduced: May 09, 2025

Referred To: House Municipal Government & Housing

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           The assessor of the city of Warwick, on or before June 15 of each year, shall make a full  
5 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; and provided, further,  
10 that the rate of taxation is uniform within each class; ~~and provided, further, that for each year, Class~~  
11 ~~1 property tax rates shall not be less than fifty seven percent (57%) of Class 2 property tax rates.~~

12           SECTION 2. This act shall take effect upon passage and shall apply retroactively to the  
13 December 31, 2024, assessment.

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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 provide that the tax rate for Class 1 and Class 2 property be uniform and  
2 set to the same percentage

3           This act would take effect upon passage and would apply retroactively to the December  
4 31, 2024, assessment.

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