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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: Senators Kallman, Urso, and Acosta

Date Introduced: April 16, 2025

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-5-20.1, 44-5-20.2 and 44-5-20.3 of the General Laws in Chapter
2 44-5 entitled "Levy and Assessment of Local Taxes" are hereby amended to read as follows:

3 **44-5-20.1. Pawtucket — Property tax classification — Eligibility.**

4 ~~The~~ Notwithstanding any provisions to the contrary, the city of Pawtucket is authorized to
5 adopt a system of property tax classification.

6 **44-5-20.2. Pawtucket — Property tax classification — List of ratable property.**

7 (a) Under the system of classification of taxable property adopted by the city of Pawtucket,
8 all ratable property in the city of Pawtucket shall be classified by the assessor as follows:

9 (1) Class-1: all residential real estate, which consists of not more than ~~five (5) dwelling~~
10 ~~units and all residential real estate that consists of~~ six (6) dwelling units in which at least one unit
11 is owner-occupied. Class 1 includes all mobile/manufactured homes, which are owner-occupied;

12 (2) Class 2: all commercial and industrial real estate and all residential real estate which
13 consists of six (6) dwelling units in which no units are owner-occupied and all residential real estate
14 which consists of more than six (6) dwelling units;

15 (3) Class 3: all ratable tangible personal property;

16 (4) Class 4: all motor vehicles and trailers subject to the excise tax created by chapter 34
17 of this title;

18 (5) Class 5: all residential real estate which consists of not more than five (5) dwelling units
19 in which no units are owner-occupied. Class 5 includes all mobile and manufactured homes which

1 [are not owner-occupied.](#)

2 (b) Where real property is used or held for more than one purpose and the uses result in
3 different classifications, the assessor shall allocate to each classification the percentage of true and
4 fair cash value to the property devoted to each use.

5 **44-5-20.3. Pawtucket — Property tax classification — Duties of assessor and finance**
6 **director.**

7 (a) The assessor of the city of Pawtucket, on or before June 15 of each year, shall make a
8 full and fair cash valuation of all the estate, real and personal, including motor vehicles and trailers,
9 subject to taxation, and determine the assessed valuation of each property class.

10 (b) The finance director has the authority to apply different rates of taxation to each
11 property class and to determine the tax due and payable on the property; provided, however, that
12 the rate of taxation shall be uniform within each class; and for each year, class 2 property rates [and](#)
13 [class 5 property tax rates](#) shall not be more than one hundred and seventy-five percent (175%) of
14 class 1 property tax rates.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
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1 This act would amend the property tax classification system for the city of Pawtucket. Class
2 1 property would be increased from five (5) dwelling units to six (6) dwelling units in which at
3 least one unit is owner-occupied. This act would also establish class 5 which would include all
4 residential real estate of not more than five (5) units if no units are owner-occupied. This act would
5 provide that class 5 property tax rates shall not be more than one hundred seventy-five percent
6 (175%) of class 1 property tax rates.

7 This act would take effect upon passage.

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