

2026 -- S 3315

LC006484

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2026

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senators Raptakis, Rogers, Burke, Appollonio, Valverde, Patalano,
Thompson, and Quezada

Date Introduced: May 22, 2026

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local
2 Taxes" is hereby amended by adding thereto the following sections:

3 **44-5-20.30. Coventry -- Property tax classification, levy determination and valuation.**

4 (a) The assessor of the town of Coventry, on or before June 1 of each year, shall make full
5 and fair cash valuation of each property class as identified in subsection (b) of this section and
6 notwithstanding the provisions of § 44-5-11.8 to the contrary, determine the percentage of the tax
7 levy to be apportioned each class of property and shall apply tax rates sufficient to produce the
8 proportion of the total tax levy.

9 (b) Classes of property.

10 (1) Class 1. Residential real estate consisting of no more than five (5) dwelling units; land
11 classified as open space; and dwellings on leased land including mobile homes.

12 (2) Class 2. Commercial and industrial real estate; residential properties containing partial
13 commercial or business uses; and residential real estate of more than five (5) dwelling units.

14 (3) Class 3. All ratable tangible personal property excluding motor vehicles and trailers
15 subject in all respects to the requirements of § 44-5.3-3.

16 **44-5-20.31. Coventry -- Property tax classification -- Tax levy determination.**

17 The assessor shall provide to the town council a list containing the full and fair valuation
18 of each property class, and with the approval of the town council, annually determine the percentage
19 of the tax levy to be apportioned each class of property and shall annually apply tax rates sufficient

1 [to produce the proportion of the total tax levy.](#)

2 SECTION 2. This act shall take effect retroactively to December 31, 2025.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would authorize the town of Coventry to apportion the tax levy proportionately
- 2 between residential and commercial properties.
- 3 This act would take effect retroactively to December 31, 2025.

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