

2012 -- H 7511

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LC01165
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO THE CUMBERLAND HILL FIRE DISTRICT IN THE TOWN OF
CUMBERLAND

Introduced By: Representative Rene R. Menard

Date Introduced: February 09, 2012

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 5 of an act approved January 27, 1931, entitled “An Act to
2 Incorporate the Cumberland Hill Fire District in the Town of Cumberland,” as amended is hereby
3 further amended to read as follows:

4 Sec. 5. Power to tax, assess, collect. – (a) Said members at any of their legal meetings
5 shall have power to order such taxes, and provide for assessing and collecting the same, on the
6 taxable inhabitants and property in said district as they shall deem necessary for the operation and
7 administration of said fire district. Such taxes so ordered shall be assessed by the assessors of said
8 district on the taxable inhabitants and property therein according to the last valuation made by the
9 assessors of the town next previous to said assessment; and in the assessing and collecting of said
10 taxes such proceedings shall be had by the officers of said district, as near as may be, as are
11 required to be had by the corresponding officers of towns in this state in assessing and collecting
12 town taxes; and the collector of taxes for said district shall for the purpose of collecting taxes
13 assessed for said district have the same powers and authorities as are now by law conferred upon
14 collectors of taxes for towns in this state. Said district may provide for such deduction from the
15 tax assessed against any person if paid by an appointed time, or for such penalty by way of
16 percentage on the tax if not paid at an appointed time, as they shall deem necessary to insure
17 punctual payment.

18 (b) Provided, that effective July 1, 2012, the district, acting through its officers and/or

1 members, may employ, levy, and implement a multi-tier tax system consisting of separate tax
2 rates for residential, commercial, industrial, and tangible/personal property. Such taxes so ordered
3 shall be assessed by the assessors of said district on the taxable inhabitants and property therein
4 according to the last valuation made by the assessors of the town of Cumberland.

5 The rate of said taxes shall be as follows:

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| 6 <u>(1) Residential</u> | <u>\$1.67 per thousand dollars of valuation;</u> |
| 7 <u>(2) Commercial</u> | <u>\$2.37 per thousand dollars of valuation;</u> |
| 8 <u>(3) Industrial</u> | <u>\$2.37 per thousand dollars of valuation;</u> |
| 9 <u>(4) Tangible/personal</u> | <u>\$2.37 per thousand dollars of valuation.</u> |

10 (c) Provided further, however, that the assessment levied against each individual taxpayer
11 shall not be less than twenty dollars (\$20.00). The taxes provided for herein shall be assessed as
12 of December 31, 2011, and shall be due on July 15, 2012. All taxes remaining unpaid on or after
13 August 1, 2012, shall carry a penalty as allowed by the by-laws of the district and/or other
14 applicable law.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO THE CUMBERLAND HILL FIRE DISTRICT IN THE TOWN OF
CUMBERLAND

1 This act would authorize the Cumberland Hill Fire District to establish a multi-tier tax
2 system consisting of separate tax rates for residential, commercial, industrial, and tangible and
3 personal property.

4 This act would take effect upon passage.

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