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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 TAXATION - COLLECTION OF TAXES GENERALLY - MUNICIPAL
LIENS

Introduced By: Senator Dawson T. Hodgson

Date Introduced: May 24, 2012

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-11 of the General Laws in Chapter 44-7 entitled "Collection of
2 Taxes Generally" is hereby amended to read as follows:
3 **44-7-11. Collectors to furnish statements of liens.** -- (a) Cities, towns or fire districts. -
4 The collector of taxes for any city, town, or fire district shall, on written application by any
5 person, and within five (5) days thereafter, excluding Saturdays, Sundays, and holidays, furnish to
6 the applicant a single certificate of all taxes and other assessments, including water rates and
7 charges, which at the time constitute liens on the parcel of real estate specified in the application
8 and are payable on account of the real estate. The certificate shall be itemized and shall show the
9 amounts payable on account of all taxes and assessments, rates, fees and charges, so far as the
10 amounts are fixed and ascertained, and if the amounts are not then ascertainable, it shall be
11 expressed in the certificate. In addition, the tax certificate shall include: (1) a statement as to
12 whether there are any tax sales scheduled which would affect the parcel of real estate noted in the
13 certificate; and (2) a statement as to whether any of taxes or other assessments noted on the tax
14 certificate as being paid in full were paid as the result of a sale held pursuant to the provisions of
15 chapter 9 of this title within the twelve (12) month period immediately preceding issuance of the
16 certificate. Any city or town officer or board doing any act toward establishing any tax
17 assessment, lien, fees or charge upon any real estate in the city or town shall transmit a notice of
18 that act to the collector of taxes. The collector of taxes shall charge not more than twenty-five

1 dollars (\$25.00) for each certificate so issued, and the money so received shall be paid into the
2 city or town treasury. A certificate issued on or after October 1, 1966, under this section may be
3 filed or recorded with the land evidence records of the city or town in which the real estate shall
4 be situated within sixty (60) days after its date, and if filed or recorded shall operate to discharge
5 the parcel of real estate specified from the liens for all taxes, assessments or portions, rates, fees
6 and charges which do not appear by the certificate to constitute liens, except the taxes,
7 assessments or portions, rates, fees and charges which have accrued within one year immediately
8 preceding the date of the certificate; provided, that they are noted in the certificate, and the taxes,
9 assessments or portions, rates, and charges concerning which a statement has been filed or
10 recorded in the land evidence records. A certificate issued under this section shall not affect the
11 obligation of any person liable for the payment of any tax, assessment, rate, fee, or charge.

12 (b) The fee to be paid for filing the certificate with the registry of deeds is eight dollars
13 (\$8.00).

14 (c) Barrington. - In the town of Barrington, the tax collector shall, upon application for
15 any municipal lien certificate, include and attach to the certificate at no additional fee, a separate
16 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
17 are due and payable to the town on account of any owner of any real estate referenced in the
18 application. The closing agent presiding at the closing on any transfer of the real estate shall
19 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
20 to the tax collector along with the forwarding address of the owner transferring the real estate.

21 (d) Warren. - In the town of Warren, the tax collector shall, upon application for any
22 municipal lien certificate, include and attach to the certificate at no additional fee, a separate
23 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
24 are due and payable to the town on account of any owner of any real estate referenced in the
25 application. The closing agent presiding at the closing on any transfer of the real estate shall
26 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
27 to the tax collector along with the forwarding address of the owner transferring the real estate.

28 (e) Smithfield. - In the town of Smithfield, the tax collector shall, upon application for
29 any municipal lien certificate, include and attach the certificate at no additional fee, a separate
30 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
31 are due and payable to the town on account of any owner of any real estate referenced in the
32 application. The closing agent presiding at the closing on any transfer of the real estate shall
33 collect the sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
34 to the tax collector along with the forwarding address of the owner transferring any real estate.

1 This section does apply to refinancing transactions or to transfers of real estate within a family
2 without consideration.

3 (f) City, town or fire district. - The collector of taxes for any city, town, or fire district
4 may, upon application for any municipal lien certificate, include and attach to the certificate at no
5 additional fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise
6 taxes which at the time are due and payable to the town on account of any owner of any real
7 estate referenced in the application. The closing agent presiding at the closing on any transfer of
8 the real estate shall collect all sums due as set forth on the motor vehicle excise tax certificate and
9 transmit the sums to the tax collector along with the forwarding address of the owner transferring
10 any real estate. This section does apply to refinancing transactions or to transfers of real estate
11 within a family without consideration.

12 (g) Scituate. - In the town of Scituate, the tax collector shall, upon application for any
13 municipal lien certificate, include and attach to the certificate at no additional fee, a separate
14 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
15 are due and payable to the town on account of any owner of any real estate referenced in the
16 application. The closing agent presiding at the closing on any transfer of the real estate shall
17 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
18 to the tax collector along with the forwarding address of the owner transferring the real estate.

19 (h) Bristol. - In the town of Bristol, the tax collector shall, upon application for any
20 municipal lien certificate, include and attach to the certificate at no additional fee, a separate
21 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
22 are due and payable to the town on account of any owner of any real estate referenced in the
23 application. The closing agent presiding at the closing on any transfer of the real estate shall
24 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
25 to the tax collector along with the forwarding address of the owner transferring the real estate.

26 (i) East Greenwich. - In the town of East Greenwich, the tax collector shall, upon
27 application for any municipal lien certificate, include and attach to the certificate at no additional
28 fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise taxes
29 which at the time are due and payable to the town on account of any owner of any real estate
30 referenced in the application. The closing agent presiding at the closing on any transfer of the real
31 estate shall collect the sums due as set forth on the motor vehicle excise tax certificate and
32 transmit the sums to the tax collector along with the forwarding address of the owner transferring
33 any real estate. This section does not apply to refinancing transactions or to transfers of real estate
34 within a family without consideration.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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RELATING TO TAXATION - COLLECTION OF TAXES GENERALLY - MUNICIPAL
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1 This act would make a technical correction to the general laws as it relates to the town of
2 East Greenwich's issuance of municipal lien certificates. The original legislation should have
3 exempted refinances or transfers between family members without consideration.

4 This act would take effect upon passage.

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