

2013 -- S 0185

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N A C T

RELATING TO TAXATION -- TAXATION OF FARM, FOREST AND OPEN SPACE LAND

Introduced By: Senators Sosnowski, Cool Rumsey, DiPalma, Felag, and Picard

Date Introduced: February 06, 2013

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-27-3, 44-27-4 and 44-27-5 of the General Laws in Chapter 44-
2 27 entitled "Taxation of Farm, Forest, and Open Space Land" are hereby amended to read as
3 follows:

4 **44-27-3. Classification of farmland.** -- (a) An owner of land may file a written
5 application with the director of environmental management, for its designation by the director as
6 farmland. When the application is made and after a filing fee of ten dollars (\$10.00) is paid, the
7 director shall examine the land and, if the director determines that it is farmland, the director shall
8 issue a certificate in his or her office, furnish a copy to the owner of the land, and file one copy in
9 the office of the assessor of the city or town in which the land is located.

10 (b) When requested to do so by the assessor or whenever the director deems it necessary,
11 the director of environmental management shall re-examine land designated by the director as
12 farmland. If the director finds that this land is no longer farmland, the director shall send a notice
13 to the landowner that the landowner has thirty (30) days either to bring the land into compliance
14 or to request a formal hearing before the director. If after the thirty (30) days or after the hearing,
15 the director confirms that the land is no longer farmland, the director shall issue a certificate
16 canceling his or her designation of the land as farmland, and shall furnish one copy to the owner
17 and file one in the office of the assessor. Loss of designation by action of the director of
18 environmental management makes the land subject to the land use change tax provided for in
19 section 44-5-39.

1 (c) (1) An owner of land designated as farmland by the director of environmental
2 management may apply for its classification as farmland on any assessment list of the city or
3 town where it is located by filing a written application for that classification with the assessor of
4 the city or town not earlier than thirty (30) days before nor later than thirty (30) days after the
5 date of assessment, except that in years of revaluation not later than thirty (30) days after written
6 notice of revaluation or in its absence after receipt of the tax bill, and if the director has not
7 cancelled his or her designation of that land as farmland as of a date at or prior to the date of the
8 assessment, the assessor shall classify the land as farmland and include it as farmland on the
9 assessment list.

10 (2) In order to maintain this classification, each year thereafter, the property owner shall
11 submit to the assessor a certificate on a form prescribed by the assessor confirming that the land
12 is still used in farming. The assessor shall in the first notification mail the forms by ~~registered or~~
13 ~~certified~~ first class mail not later than the thirtieth of November and if a second notification is
14 needed, it shall be mailed certified. Failure to submit the certificate by thirty (30) days after the
15 date of assessment is construed as voluntary withdrawal of the classification, except that the
16 assessor may waive this requirement for good cause.

17 (3) Notwithstanding the preceding subsections, whenever the owner of land designated
18 and classified as farmland is a municipal land trust, municipal conservation commission, or
19 private nonprofit land trust, annual certification is not required, and the classification continues
20 until the voluntary withdrawal of the classification by the owner, or the transfer of the land by the
21 owner in fee simple.

22 (d) Application to the director of environmental management for designation as farmland
23 shall be made upon a form prescribed by the director and shall present a description of the land
24 and any other information that he or she may require to aid the director in determining whether
25 the land qualifies for that designation. An application to an assessor for classification of land as
26 farmland shall be made upon a form prescribed by the assessor and shall present a description of
27 the land and the date of issuance by the director of environmental management of his or her
28 certificate designating it as farmland.

29 (e) Failure to file an application for classification of farmland within the time limit
30 prescribed in subsection (c) of this section and in the manner and form prescribed in subsection
31 (d) of this section shall be construed as a waiver of the right to that classification on the
32 assessment list.

33 (f) Any landowner aggrieved by: (1) the cancellation of a designation under subsection
34 (b) of this section or the denial of an application, filed in accordance with the provisions of

1 subsections (c) and (d) of this section, by the assessor of a city or town for a classification of land
2 as farmland; or (2) the use value assessment placed on land classified as farmland by the assessor;
3 has the right to file an appeal within ninety (90) days of receiving notice, in writing, of the denial
4 or the use value assessment with the board of assessment review of the city or town. Should the
5 city or town not have a board of assessment review, the city or town council reviews the appeal.
6 The assessor shall be given the opportunity to explain either his or her refusal to classify the land
7 or the assessment placed on the classified land. The board of review, or city or town council, shall
8 also consider the testimony of the landowner and the city or town's planning board and
9 conservation commission, if they exist. They shall also seek and consider the advice of the office
10 of state planning, the department of environmental management, the dean of the college of
11 resource development, and the conservation district in which the city or town is located.

12 (g) (1) The board of assessment review, or city or town council, shall not disturb the
13 designation of the director issued pursuant to subsection (a) of this section, unless the tax assessor
14 has shown by a preponderance of the evidence that that designation was erroneous.

15 (2) The board of assessment review, or city or town council, shall render a decision
16 within forty-five (45) days of the date of filing the appeal. Decisions of the board of assessment
17 review, or city or town council, may be appealed to the superior court pursuant to section 44-27-
18 6.

19 **44-27-4. Classification of forest land.** -- (a) An owner of not less than ten (10) acres of
20 forest land may file a written application with the director of environmental management for its
21 designation by the director as forest land. When the application is made and a filing fee of ten
22 dollars (\$10.00) is paid, the director shall examine the land and, if the director determines that it
23 is forest land, the director shall issue a certificate in his or her office, furnish a copy to the owner
24 of the land, and file a copy in the office of the assessor of the city or town where the land is
25 located.

26 (b) (1) When requested to do so by the assessor or whenever the director deems it
27 necessary, the director of environmental management shall re-examine land designated by him or
28 her as forest land. If the director finds that the land is no longer forest land or if the director finds
29 that the land is not being managed in accordance with the forest management plan approved by
30 the director, he or she shall send a notice to the landowner that the landowner has thirty (30) days
31 either to bring the land into compliance or to request a formal hearing before the director. If after
32 the thirty (30) days or after the hearing, the director confirms that the land is no longer forest
33 land, the director shall issue a certificate canceling his or her designation of the land as forest land
34 and shall furnish one copy to the owner and shall file one copy in the office of the assessor.

1 (2) Loss of designation by action of the director of environmental management makes
2 the land subject to the land use change tax provided for in section 44-5-39.

3 (c) (1) An owner of land designated as forest land by the director of environmental
4 management may apply for its classification as forest land on any assessment list of the city or
5 town where it is located by filing a written application for the classification with the assessor of
6 the city or town not earlier than thirty (30) days before nor later than thirty (30) days after the
7 date of assessment, except that in years of revaluation not later than thirty (30) days after written
8 notice of revaluation or in its absence after receipt of the tax bill. If the director has not cancelled
9 his or her designation of the land as forest land as of a date at or prior to the date of the
10 assessment, the assessor shall classify the land as forest land and include the land as forest land
11 on the assessment list.

12 (2) In order to maintain this classification, each year thereafter, the property owner shall
13 submit to the assessor a certificate on a form prescribed by the assessor confirming that the land
14 is still managed as forest land. The assessor shall [in the first notification](#) mail these forms [by first](#)
15 [class mail](#) ~~to the property owner~~ not later than November thirtieth [and if a second notification is](#)
16 [needed, it shall be mailed certified](#). Failure to submit the certificate by thirty (30) days after the
17 date of assessment is construed as voluntary withdrawal of the classification; except that the
18 assessor may waive this requirement for good cause.

19 (3) Notwithstanding the preceding subsections, whenever the owner of land designated
20 and classified as forest land is a municipal land trust, municipal conservation commission, or
21 private non-profit land trust, annual certification is not required, and the classification continues
22 until the voluntary withdrawal of the classification by the owner or transfer of the land by the
23 owner in fee simple.

24 (d) Application to the director of environmental management for designation of land as
25 forest land shall be made upon a form prescribed by the director and shall present a description of
26 the land and any other information that he or she may require to aid the director in determining
27 whether the land qualifies for that designation, including a written forest management plan
28 prepared by a professionally qualified forester on the director's staff or another professionally
29 qualified forester in consultation with the landowner, with recommended management practices
30 to be followed. An application to an assessor for classification of land as forest land shall be made
31 on a form prescribed by the assessor and shall present a description of the land and the date of the
32 issuance by the director of his or her certificate designating it as forest land.

33 (e) Failure to file an application for classification of land as forest land within the time
34 limit prescribed in subsection (c) of this section and in the manner and form prescribed in

1 subsection (d) of this section is considered a waiver of the right to that classification on the
2 assessment lists.

3 (f) Any landowner aggrieved by: (1) the cancellation of a designation under subsection
4 (b) of this section or the denial of an application, filed in accordance with the provisions of
5 subsections (c) and (d) of this section, by the assessor of a city or town for a classification of land
6 as forest land; or (2) the use value assessment placed on land classified as forest land by the
7 assessor; has the right to file an appeal within ninety (90) days of receiving notice, in writing, of
8 the denial or the use value assessment with the board of assessment review of the city or town.
9 Should the city or town not have a board of assessment review, the city or town council shall
10 review the appeal. The assessor is given the opportunity to explain either his or her refusal to
11 classify the land or the assessment placed on the classified land. The board of review, or city or
12 town council, shall also consider the testimony of the landowner and the city or town's planning
13 board and conservation commission, if they exist. They shall also seek and consider the advice of
14 the office of state planning, the department of environmental management, the dean of the college
15 of resource development and the conservation district in which the city or town is located.

16 (g) (1) The board of assessment review, or city or town council, shall not disturb the
17 designation of the director issued pursuant to subsection (a) of this section, unless the tax assessor
18 has shown by a preponderance of the evidence that that designation was erroneous.

19 (2) The board of assessment review, or city or town council, shall render a decision
20 within forty-five (45) days of the date of filing the appeal. Decisions of the board of assessment
21 review, or city or town council, may be appealed to the superior court pursuant to the provisions
22 of section 44-27-6.

23 **44-27-5. Classification of open space land.** -- (a) (1) An owner of land may apply for its
24 classification as open space land on any assessment list of a city or town by filing a written
25 application for that classification with the assessor of the city or town, not later than thirty (30)
26 days before nor later than thirty (30) days after the date of assessment, except in years of
27 revaluation when the landowner may file not later than thirty (30) days after receiving written
28 notice of revaluation or in its absence after receipt of the tax bill. The assessor shall determine
29 whether the land is open space and, if the assessor determines that the land is open space, the
30 assessor shall classify the land as open space land and include the land as open space on the
31 assessment list.

32 (2) In order to maintain this classification, each year thereafter, the landowner shall
33 submit to the assessor a certificate, on a form prescribed by the assessor, confirming that the land
34 is still open space. The assessor shall [in the first notification](#) mail the forms by ~~registered or~~

1 ~~certified~~ first class mail not later than the thirtieth of November and if a second notification is
2 needed, it shall be mailed certified. Failure to submit the certificate by thirty (30) days after the
3 date of assessment is construed as voluntary withdrawal of the classification; except that the
4 assessor may waive this requirement for good cause.

5 (3) Notwithstanding the preceding subdivision, whenever the owner of land designated
6 and classified as open space land is a municipal land trust, municipal conservation commission,
7 or private nonprofit land trust, annual certification is not required, and the classification continues
8 until the voluntary withdrawal of the classification by the owner, or the transfer of the land by the
9 owner is fee simple.

10 (b) An application for classification of land as open space land shall be made upon a
11 form prescribed by the assessor and shall present a description of the land, a general description
12 of the use to which it is being put, and any other information that the assessor may require to aid
13 him or her in determining whether the land qualifies for that classification.

14 (c) Failure to file an application for classification of land as open space land within the
15 time limit prescribed in subsection (a) of this section and in the manner and form prescribed in
16 subsection (b) of this section is considered a waiver of the right to that classification on the
17 assessment list.

18 (d) Any landowner aggrieved by: (1) the denial of an application filed in accordance
19 with the provisions of subsections (a) and (b) of this section by the assessor of a city or town for
20 classification of land as open space land; or (2) the use value assessment placed on land classified
21 as open space land by the assessor; has the right to file an appeal within ninety (90) days of
22 receiving notice, in writing, of the denial or the use value assessment with the board of
23 assessment of review of the city or town. Should the city or town not have a board of assessment
24 review, the city or town council shall review the appeal. The assessor shall be given the
25 opportunity to explain either his or her refusal to classify the land or the assessment placed on the
26 classified land. The board of review or city or town council shall also consider the testimony of
27 the landowner and the city or town's planning board and conservation commission, if they exist.
28 They shall also seek and consider the advice of the office of state planning, the department of
29 environmental management, the dean of the college of resource development and the
30 conservation district in which the city or town is located.

31 (e) (1) The board of assessment review, or city or town council, shall not disturb the
32 designation of the director issued pursuant to subsection (a) of this section, unless the tax assessor
33 has shown by a preponderance of the evidence that that designation was erroneous.

34 (2) The board of assessment review or city or town council shall render a decision within

1 forty-five (45) days of the date of filing the appeal. Decisions of the board of assessment review,
2 or city or town council, may be appealed to the superior court pursuant to the provisions of
3 section 44-27-6.

4 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 TAXATION -- TAXATION OF FARM, FOREST AND OPEN SPACE LAND

- 1 This act would amend the laws to enable the tax assessor to save postage in the first
- 2 mailing of a form to landowners to confirm that space is still farm, forest or open land.
- 3 This act would take effect upon passage.

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