

2013 -- S 0887

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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 - TAX SALES

Introduced By: Senators Ciccone, P Fogarty, Gallo, and Doyle

Date Introduced: April 25, 2013

Referred To: Senate Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-9-1 of the General Laws in Chapter 44-9 entitled "Tax Sales" is
2 hereby amended to read as follows:

3 **44-9-1. Tax liens on real estate.** -- (a) Taxes assessed against any person in any city or
4 town for either personal property or real estate shall constitute a lien on the real estate. The lien
5 shall arise and attach as of the date of assessment of the taxes, as defined in section 44-5-1.

6 (b) The lien shall terminate at the expiration of ~~three (3)~~ five (5) years thereafter if the
7 estate has in the meantime been alienated and the instrument alienating the estate has been
8 recorded; otherwise, it shall continue until a recorded alienation of the estate. The lien shall be
9 superior to any other lien, encumbrance, or interest in the real estate whether by way of mortgage,
10 attachment, or otherwise, except easements and restrictions.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would extend the time a lien can be placed on property from three (3) years to
- 2 five (5) years.
- 3 This act would take effect upon passage.

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