

2016 -- H 8015

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Roberts, and Giarrusso

Date Introduced: March 30, 2016

Referred To: House 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 section:

3 **44-5-13.39. West Greenwich -- Assessment and taxation of new real estate**
4 **construction. -- (a) Completed new construction of real estate in the town of West Greenwich**
5 **completed after any assessment date is liable for the payment of municipal taxes from the date the**
6 **certificate of occupancy is issued or the date on which the new construction is first used for the**
7 **purpose for which it was constructed, whichever is earlier, prorated for the assessment year in**
8 **which the new construction is completed. The prorated tax is computed on the basis of the**
9 **applicable rate of tax with respect to the property, including the applicable rate of tax in any tax**
10 **district in which the property is subject to tax following completion of the new construction, on**
11 **the date the property becomes liable for the prorated tax in accordance with this section.**

12 **(b) The building inspector issuing the certificate shall, within ten (10) days after issuing**
13 **the certificate, notify, in writing, the assessor of the issuance of the certificate of occupancy.**

14 **(c) Not later than ninety (90) days after receipt by the assessor of the notice from the**
15 **building inspector or from a determination by the assessor that the new construction is being used**
16 **for the purpose for which it was constructed, the assessor shall determine the increment by which**
17 **the assessment for the completed construction exceeds the assessment on the tax roll for the**
18 **immediately preceding assessment date. The assessor shall prorate the amount from the date of**
19 **issuance of the certificate of occupancy or the date on which the new construction was first used**

1 for the purpose for which it was constructed, as the case may be, to the assessment date
2 immediately following and shall add the increment as so prorated to the tax roll for the
3 immediately preceding assessment date and shall within five (5) business days notify the record
4 owner as appearing on the tax roll and tax collector of the additional assessment.

5 (d) Any person claiming to be aggrieved by the action of the assessor under this section
6 may appeal to the assessment board of review within sixty (60) days from notification of the
7 additional assessment or to superior court as provided.

8 (e) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is
9 received after the normal billing date, within ten (10) days thereafter mail or hand a bill to the
10 owner based upon an amount prorated by the assessor. The tax is due and payable and collectible
11 as other municipal taxes and subject to the same liens and processes of collection; provided, that
12 the tax is due and payable in an initial or single installment due and payable not sooner than thirty
13 (30) days after the date the bill is mailed or handed to the owner, and in any remaining, regular
14 installments, as they are due and payable, and the several installments of a tax due and payable
15 are equal.

16 (f) Nothing in this section authorizes the collection of taxes twice in respect of the land
17 upon which the new construction is located.

18 (g) This section applies only to taxes levied and properly assessed in the town of West
19 Greenwich.

20 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 -- LEVY AND ASSESSMENT OF LOCAL TAXES

- 1 This act would authorize the town of West Greenwich to assess pro rata property taxes on
- 2 completed new real estate construction within the town after any assessment date.
- 3 This act would take effect upon passage.

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