

2016 -- S 2442

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LC004704  
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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: Senator John A. Pagliarini

Date Introduced: February 11, 2016

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Sections 44-5-13.2, 44-5-13.2.1, 44-5-13.2.2, 44-5-13.2.4, 44-5-13.3, 44-5-  
2   13.4, 44-5-13.5, 44-5-13.6, 44-5-13.7, 44-5-13.8, 44-5-13.9, 44-5-13.10, 44-5-13.12, 44-5-13.13,  
3   44-5-13.14, 44-5-13.15, 44-5-13.16, 44-5-13.17, 44-5-13.18, 44-5-13.19, 44-5-13.20, 44-5-13.22,  
4   44-5-13.23, 44-5-13.24, 44-5-13.25, 44-5-13.26, 44-5-13.27, 44-5-13.28, 44-5-13.29, 44-5-13.30,  
5   44-5-13.31, 44-5-13.32, 44-5-13.33, 44-5-13.34, 44-5-13.35, 44-5-13.36, 44-5-13.37, 44-5-13.38,  
6   44-5-71 and 44-5-72 of the General Laws in Chapter 44-5 entitled "Levy and Assessment of  
7   Local Taxes" are hereby repealed.

8           ~~44-5-13.2. South Kingstown --- Assessment and taxation of new real estate~~  
9   ~~construction. --- (a) Completed new construction of real estate, including manufactured homes or~~  
10 ~~dwelling or living units on leased land, in the town of South Kingstown completed after any~~  
11 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of use~~  
12 ~~and occupancy is issued or the date on which the new construction is first used for the purpose for~~  
13 ~~which it was constructed, whichever is the earlier, prorated for the assessment year in which the~~  
14 ~~new construction is completed. The prorated tax is computed on the basis of the applicable rate of~~  
15 ~~tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
16 ~~the property is subject to tax following completion of the new construction, on the date the~~  
17 ~~property becomes liable for the prorated tax in accordance with this section.~~

18           ~~(b) The building official issuing the certificate shall, within ten (10) days after issuing~~  
19 ~~the certificate, notify, the assessor in writing of the issuance of the certificate of use and~~

1 ~~occupancy.~~

2 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
3 ~~building official or after a determination by the assessor that the new construction is being used~~  
4 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
5 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
6 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
7 ~~issuance of the certificate of use and occupancy or the date on which the new construction was~~  
8 ~~first used for the purpose for which it was constructed, as the case may be, to the assessment date~~  
9 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
10 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
11 ~~appearing on the tax roll and tax collector of the additional assessment. In a property revaluation~~  
12 ~~year, the assessor shall determine the increment by which the assessment for the completed~~  
13 ~~construction exceeds the assessment on the tax roll for the immediately preceding assessment~~  
14 ~~date, shall prorate that amount from the date of issuance of the certificate of use and occupancy or~~  
15 ~~the date on which the new construction was first used for the purpose for which it was~~  
16 ~~constructed, to the assessment date immediately following, and shall add the increment as~~  
17 ~~prorated to the tax roll for the immediately preceding assessment date not later than forty five~~  
18 ~~(45) days after the date the tax roll is certified, or forty five (45) days after receipt by the assessor~~  
19 ~~of the notice from the building official or after a determination by the assessor that the new~~  
20 ~~construction is being used for the purpose for which it was constructed.~~

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

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

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

34 ~~(g) This section applies only to taxes levied and property assessed in the town of South~~

1 ~~Kingstown.~~

2 ~~44-5-13.2.1. West Warwick -- Assessment and taxation of new real estate~~  
3 ~~construction.~~

4 ~~(a) Completed new construction of real estate in the town of West Warwick~~  
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 that amount from the date of~~  
19 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
20 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
21 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
22 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
23 ~~appearing on the tax roll and tax collector of the additional assessment.~~

24 ~~(d) Any person claiming to be aggrieved by the action of the assessor under this section~~  
25 ~~may appeal to the assessment board of review with sixty (60) days from notification of the~~  
26 ~~additional assessment or to superior court as provided.~~

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

~~(f) Nothing in this section authorizes the collection of taxes twice in respect of the land~~

1 ~~upon which the new construction is located.~~

2 ~~(g) This section applies only to taxes levied and property assessed in the town of West~~  
3 ~~Warwick.~~

4 ~~**44-5-13.2.2. Barrington -- Assessment and taxation of new real estate construction.**~~

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

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

15 ~~-(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
16 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
17 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
18 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
19 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
20 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
21 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
22 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
23 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
24 ~~appearing on the tax roll and tax collector of the additional assessment.~~

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

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

1 ~~are equal.~~

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

4 ~~(g) This section applies only to taxes levied and properly assessed in the town of~~  
5 ~~Barrington.~~

6 ~~**44-5-13.2.4. Newport -- Assessment and taxation of new real estate construction.**~~

7 ~~(a) Completed new construction of real estate in the city of Newport completed after any~~  
8 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
9 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
10 ~~which it was constructed, whichever is earlier, prorated for the assessment year in which the new~~  
11 ~~construction is completed. The prorated tax is computed on the basis of the applicable rate of tax~~  
12 ~~with respect to the property, including the applicable rate of tax in any tax district in which the~~  
13 ~~property is subject to tax following completion of the new construction, on the date the property~~  
14 ~~becomes liable for the prorated tax in accordance with this section.~~

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

17 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
18 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
19 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
20 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
21 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
22 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
23 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
24 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
25 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
26 ~~appearing on the tax roll and tax collector of the additional assessment.~~

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

30 ~~(e) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is~~  
31 ~~received after the normal billing date, within ten (10) days thereafter mail or hand a bill to the~~  
32 ~~owner based upon an amount prorated by the assessor. The tax is due and payable and collectible~~  
33 ~~as other municipal taxes and subject to the same liens and processes of collection; provided, that~~  
34 ~~the tax is due and payable in an initial or single installment due and payable not sooner than thirty~~

1 ~~(30) days after the date the bill is mailed or handed to the owner, and in any remaining, regular~~  
2 ~~installments, as they are due and payable, and the several installments of a tax so due and payable~~  
3 ~~are equal.~~

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

6 ~~(g) This section applies only to taxes levied and property assessed in the city of Newport.~~

7 ~~**44-5-13.3. Reduction in assessed value of real estate upon removal of damaged**~~  
8 ~~**buildings.**~~ ~~(a) Whenever a building is damaged as to require total reconstruction before it may~~  
9 ~~be used for any purpose related to its use prior to that damage and following which, the owner~~  
10 ~~provides for complete demolition of the building with the material from demolition being~~  
11 ~~removed from the parcel of real property on which the building was situated or used as fill on the~~  
12 ~~parcel for purposes of grading, the parcel shall be assessed for purposes of property tax as of the~~  
13 ~~date the demolition, removal, and grading are completed to the satisfaction of the building~~  
14 ~~inspector, and the assessment shall reflect a determination of the assessed value of the parcel,~~  
15 ~~exclusive of the assessment value of the building damaged, demolished, and removed.~~

16 ~~(b) The adjusted assessment is applicable with respect to the parcel from the date the~~  
17 ~~demolition, removal, and grading are completed, as determined by the building inspector, until~~  
18 ~~the thirty first (31st) day of December next succeeding and the amount of property tax payable~~  
19 ~~with respect to the parcel for the assessment year in which demolition, removal, and grading are~~  
20 ~~completed is adjusted accordingly in the manner determined by the assessor.~~

21 ~~(c) This section is not applicable in the event of natural disasters such as, but not limited~~  
22 ~~to, erosion or demolition resulting from floods or hurricanes.~~

23 ~~(d) This section applies only to assessments and taxes in the towns of South Kingstown,~~  
24 ~~North Kingstown, West Warwick and Barrington.~~

25 ~~**44-5-13.4. Richmond -- Assessment and taxation of new real estate construction.**~~

26 ~~(a) Completed new construction of real estate in the town of Richmond completed after any~~  
27 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
28 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
29 ~~which it was constructed, whichever is the earlier, prorated for the assessment year in which the~~  
30 ~~new construction is completed. The prorated tax is computed on the basis of the applicable rate of~~  
31 ~~tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
32 ~~the property is subject to tax following completion of the new construction, on the date the~~  
33 ~~property becomes liable for the prorated tax in accordance with this section.~~

34 ~~(b) The building inspector issuing the certificate of occupancy shall, within ten (10) days~~

1 ~~after issuing the certificate, notify, in writing, the assessor of the issuance of the certificate of~~  
2 ~~occupancy.~~

3 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
4 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
5 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
6 ~~assessment for the completed construction exceeds the assessment on the tax roll for the~~  
7 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
8 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
9 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
10 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
11 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
12 ~~appearing on the tax roll and tax collector of the additional assessment.~~

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

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

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

26 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
27 ~~Richmond.~~

28 ~~**44-5-13.5. Richmond -- Reduction in assessed value of real estate -- Removal of**~~  
29 ~~**damaged buildings.** -- (a) Whenever, after the expiration of ninety (90) days after damage to a~~  
30 ~~building, the building remains damaged as to require reconstruction of seventy five percent~~  
31 ~~(75%) or more before it may be used for any purpose related to its use prior to the damage and,~~  
32 ~~following which, the owner provides for seventy five percent (75%) or more demolition of the~~  
33 ~~building, with the material from demolition being removed from the parcel of real property on~~  
34 ~~which the building was situated or used as fill on the parcel for purposes of grading, the parcel~~

1 shall be assessed for purposes of property tax as of the date the demolition, removal, and grading  
2 are completed to the satisfaction of the building inspector and tax assessor, and the assessment  
3 shall reflect a determination of the assessed value of the parcel, exclusive of the assessment value  
4 of the damaged building, demolished, or removed.

5 ~~(b) The adjusted assessment is applicable with respect to the parcel from the date  
6 demolition, removal, and grading are completed, as determined by the building inspector, until  
7 the thirty first (31st) day of December next succeeding and the amount of property tax payable  
8 with respect to the parcel for the assessment year in which demolition, removal, and grading are  
9 completed is adjusted accordingly in the manner determined by the assessor.~~

10 ~~(c) The Richmond town council is authorized to suspend this tax abatement policy for  
11 any year in which so many buildings within the town of Richmond are so severely damaged that  
12 granting reduced assessments for all would jeopardize the fiscal integrity of the town.~~

13 ~~(d) This section applies only to assessment and taxes in the town of Richmond.~~

14 **44-5-13.6. Coventry -- Assessment and taxation of new real estate construction.** ~~--~~ (a)

15 ~~Completed new construction of real estate in the town of Coventry completed after any  
16 assessment date is liable for the payment of municipal taxes from the date the certificate of  
17 occupancy is issued or the date on which the new construction is first used for the purpose for  
18 which it was constructed, whichever is earlier, prorated for the assessment year in which the new  
19 construction is completed. The prorated tax is computed on the basis of the applicable rate of tax  
20 with respect to the property, including the applicable rate of tax in any tax district in which the  
21 property is subject to tax following completion of the new construction, on the date the property  
22 becomes liable for the prorated tax in accordance with this section.~~

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

25 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the  
26 building inspector or from a determination by the assessor that the new construction is being used  
27 for the purpose for which it was constructed, the assessor shall determine the increment by which  
28 the assessment for the completed construction exceeds the assessment on the tax roll for the  
29 immediately preceding assessment date. The assessor shall prorate the amount from the date of  
30 issuance of the certificate of occupancy or the date on which the new construction was first used  
31 for the purpose for which it was constructed, as the case may be, to the assessment date  
32 immediately following and shall add the increment as prorated to the tax roll for the immediately  
33 preceding assessment date and shall within five (5) days notify the record owner as appearing on  
34 the tax roll and tax collector of the additional assessment.~~



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

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

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

14           ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
15 ~~Coventry.~~

16           ~~**44-5-13.7. Coventry -- Reduction in assessed value of real estate upon removal of**~~  
17 ~~**damaged buildings.**~~ ~~(a) Whenever a building is damaged as to require total reconstruction~~

18 ~~before it may be used for any purpose related to its use prior to the damage and following which,~~  
19 ~~the owner provides for complete demolition of the building with the material from demolition~~  
20 ~~being removed from the parcel of real property on which the building was situated or used as fill~~  
21 ~~on the parcel for purposes of grading, the parcel shall be assessed for purposes of property tax as~~  
22 ~~of the date the demolition, removal, and grading are completed to the satisfaction of the building~~  
23 ~~inspector, and the assessment shall reflect a determination of the assessed value of the parcel,~~  
24 ~~exclusive of the assessment value of the building so damaged, demolished, and removed.~~

25           ~~(b) The adjusted assessment is applicable with respect to the parcel from the date~~  
26 ~~demolition, removal, and grading are completed, as determined by the building inspector, until~~  
27 ~~the thirty first (31st) day of December next succeeding and the amount of property tax payable~~  
28 ~~with respect to the parcel for the assessment year in which demolition, removal, and grading are~~  
29 ~~completed is adjusted accordingly in the manner determined by the assessor.~~

30           ~~(c) This section is not applicable in the event of natural disasters such as, but not limited~~  
31 ~~to, erosion or demolition resulting from floods or hurricanes.~~

32           ~~(d) This section applies only to assessments and taxes in the town of Coventry.~~

33           ~~**44-5-13.8. Newport -- Assessment and taxation of new real estate construction.**~~ ~~(a)~~  
34 ~~Completed new construction of real estate completed after any assessment date is liable for the~~

1 ~~payment of municipal taxes from the date the certificate of occupancy is issued or the date on~~  
2 ~~which the new construction is first used for the purpose for which it was constructed, whichever~~  
3 ~~is the earlier, prorated for the assessment year in which the new construction is completed. The~~  
4 ~~prorated tax is computed on the basis of the applicable rate of tax with respect to the property,~~  
5 ~~including the applicable rate of tax in any tax district in which the property is subject to tax~~  
6 ~~following completion of the new construction, on the date the property becomes liable for the~~  
7 ~~prorated tax in accordance with this section.~~

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

10 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
11 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
12 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
13 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
14 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
15 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
16 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
17 ~~immediately following and shall add the increment as prorated to the tax roll for the immediately~~  
18 ~~preceding assessment date and shall within five (5) days notify the record owner as appearing on~~  
19 ~~the tax roll and tax collector of the additional assessment.~~

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

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

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

33 ~~(g) This section applies only to assessments and taxes in the city of Newport.~~

34 ~~**44-5-13.9. Newport -- Reduction in assessed value of real estate upon removal of**~~

1 ~~**damaged buildings.** (a) Whenever a building is damaged as to require total reconstruction~~  
2 ~~before it may be used for any purpose related to its use prior to the damage and following which,~~  
3 ~~the owner provides for complete demolition of the building with the material from demolition~~  
4 ~~being removed from the parcel of real property on which the building was situated or used as fill~~  
5 ~~on the parcel for purposes of grading, the parcel shall be assessed for purposes of property tax as~~  
6 ~~of the date the demolition, removal, and grading are completed to the satisfaction of the building~~  
7 ~~inspector, and the assessment shall reflect a determination of the assessed value of the parcel,~~  
8 ~~exclusive of the assessment value of the building so damaged, demolished, and removed.~~

9 ~~(b) The adjusted assessment is applicable with respect to the parcel from the date~~  
10 ~~demolition, removal, and grading are completed, as determined by the building inspector, until~~  
11 ~~the thirty first (31st) day of December next succeeding and the amount of property tax payable~~  
12 ~~with respect to the parcel for the assessment year in which demolition, removal, and grading are~~  
13 ~~completed is adjusted accordingly in the manner determined by the assessor.~~

14 ~~(c) This section is not applicable in the event of natural disasters such as, but not limited~~  
15 ~~to, erosion or demolition resulting from floods or hurricanes.~~

16 ~~(d) This section applies only to assessments and taxes in the city of Newport.~~

17 ~~**44-5-13.10. Hopkinton -- Assessment and taxation of new real estate construction.**~~

18 ~~(a) Completed new construction of real estate in the town of Hopkinton completed after any~~  
19 ~~assessment date is liable for the payment of municipal taxes thirty (30) days after the date the~~  
20 ~~certificate of occupancy is issued or the date on which the new construction is first used for the~~  
21 ~~purpose for which it was constructed, whichever is earlier, prorated for the assessment year in~~  
22 ~~which the new construction is completed. The prorated tax is computed on the basis of the~~  
23 ~~applicable rate of tax with respect to the property, including the applicable rate of tax in any tax~~  
24 ~~district in which the property is subject to tax following completion of the new construction, on~~  
25 ~~the date the property becomes liable for the prorated tax in accordance with this section.~~

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

28 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
29 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
30 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
31 ~~assessment for the completed construction exceeds the assessment on the tax roll for the~~  
32 ~~immediately preceding assessment date. He or she shall prorate the amount from the date of~~  
33 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
34 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~

1 ~~immediately following and shall add the increment as prorated to the tax role for the immediately~~  
2 ~~preceding assessment date and shall within five (5) days notify the record owner as appearing on~~  
3 ~~the tax roll and tax collector of the additional assessment.~~

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

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

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

17 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
18 ~~Hopkinton.~~

19 ~~**44-5-13.12. North Kingstown -- Assessment and taxation of new real estate**~~  
20 ~~**construction.**~~ (a) Completed new construction of real estate in the town of North Kingstown

21 ~~completed after any assessment date is liable for the payment of municipal taxes from the date the~~  
22 ~~certificate of occupancy is issued or the date on which the new construction is first used for the~~  
23 ~~purpose for which it was constructed, whichever is the earlier, prorated for the assessment year in~~  
24 ~~which the new construction is completed. The prorated tax is computed on the basis of the~~  
25 ~~applicable rate of tax with respect to the property, including the applicable rate of tax in any tax~~  
26 ~~district in which the property is subject to tax following completion of the new construction, on~~  
27 ~~the date the property becomes liable for the prorated tax in accordance with this section.~~

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

30 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
31 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
32 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
33 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
34 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~

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

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

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

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

19 ~~(g) This section applies only to taxes levied and property assessed in the town of North~~  
20 ~~Kingstown.~~

21 ~~**44-5-13.13. Portsmouth -- Assessment and taxation of new real estate construction.**~~

22 ~~(a) Completed new construction of real estate in the town of Portsmouth completed after any~~  
23 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
24 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
25 ~~which it was constructed, whichever is earlier, prorated for the assessment year in which the new~~  
26 ~~construction is completed; provided, that the rate of taxation is uniform within each class. The~~  
27 ~~prorated tax is computed on the basis of the applicable rate of tax with respect to the property,~~  
28 ~~including the applicable rate of tax in any tax district in which the property is subject to tax~~  
29 ~~following completion of the new construction, on the date the property becomes liable for the~~  
30 ~~prorated tax in accordance with this section.~~

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

33 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
34 ~~building inspector or from a determination by the assessor that the new construction is being used~~

1 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
2 ~~assessment for the completed construction exceeds the assessment on the tax roll for the~~  
3 ~~immediately preceding assessment date. He or she shall prorate the amount from the date of~~  
4 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
5 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
6 ~~immediately following and shall add the increment as prorated to the tax roll for the immediately~~  
7 ~~preceding assessment date and shall within five (5) days notify the record owner as appearing on~~  
8 ~~the tax roll and tax collector of the additional assessment.~~

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

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

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

22 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
23 ~~Portsmouth.~~

24 **44-5-13.14. Portsmouth -- Reduction in assessed value of real estate upon removal of**

25 **damaged buildings.** ~~(a) Whenever a building is damaged as to require total reconstruction~~  
26 ~~before it may be used for any purpose related to its use prior to the damage and following which,~~  
27 ~~the owner provides for complete demolition of the building with the material from demolition~~  
28 ~~being removed from the parcel of real property on which the building was situated or used as fill~~  
29 ~~on the parcel for purposes of grading, the parcel shall be assessed for purposes of property tax as~~  
30 ~~of the date the demolition, removal, and grading are completed to the satisfaction of the building~~  
31 ~~inspector, and the assessment shall reflect a determination of the assessed value of the parcel,~~  
32 ~~exclusive of the assessment value of the building so damaged, demolished, and removed.~~

33 ~~(b) The adjusted assessment is applicable with respect to the parcel from the date~~  
34 ~~demolition, removal, and grading are completed, as determined by the building inspector, until~~

1 ~~the thirty first (31st) day of December next succeeding and the amount of property tax payable~~  
2 ~~with respect to the parcel for the assessment year in which demolition, removal, and grading are~~  
3 ~~completed is adjusted accordingly in the manner determined by the assessor.~~

4 ~~(c) This section is not applicable in the event of natural disasters such as, but not limited~~  
5 ~~to, erosion or demolition resulting from floods or hurricanes.~~

6 ~~(d) This section applies only to assessments and taxes in the town of Portsmouth.~~

7 ~~**44-5-13.15. East Greenwich -- Assessment and taxation of new real estate**~~  
8 ~~**construction.**~~

9 ~~(a) Completed new construction of real estate in the town of East Greenwich~~  
10 ~~completed after any assessment date is liable for the payment of municipal taxes from the date the~~  
11 ~~certificate of occupancy is issued or the date on which the new construction is first used for the~~  
12 ~~purpose for which it was constructed, whichever is the earlier, prorated for the assessment year in~~  
13 ~~which the new construction is completed. The prorated tax is computed on the basis of the~~  
14 ~~applicable rate of tax with respect to the property, including the applicable rate of tax in any tax~~  
15 ~~district in which the property is subject to tax following completion of the new construction, on~~  
16 ~~the date the property becomes liable for the prorated tax in accordance with this section.~~

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

19 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
20 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
21 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
22 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
23 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
24 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
25 ~~for the purpose for which it was constructed, to the assessment date immediately following and~~  
26 ~~shall add the increment as prorated to the tax roll for the immediately preceding assessment date~~  
27 ~~and shall within five (5) days notify the record owner as appearing on the tax roll and tax~~  
28 ~~collector of the additional assessment.~~

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

32 ~~(e) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is~~  
33 ~~received after the normal billing date, within ten (10) days thereafter mail or hand a bill to the~~  
34 ~~owner based upon an amount prorated by the assessor. The tax is due and payable and collectible~~  
~~as other municipal taxes and subject to the same liens and processes of collection; provided, that~~

1 ~~the tax is due and payable in an initial or single installment due and payable not sooner than thirty~~  
2 ~~(30) days after the date the bill is mailed or handed to the owner, and in any remaining, regular~~  
3 ~~installments, as they are due and payable, and the several installments of a tax due and payable~~  
4 ~~are equal.~~

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

7 ~~(g) This section applies only to taxes levied and property assessed in the town of East~~  
8 ~~Greenwich.~~

9 **44-5-13.16. Cumberland -- Assessment and taxation of new real estate construction.**

10 ~~--(a) Completed new construction of real estate in the town of Cumberland completed after any~~  
11 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
12 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
13 ~~which it was constructed, whichever is the earlier, prorated for the assessment year in which the~~  
14 ~~new construction is completed. The prorated tax is computed on the basis of the applicable rate of~~  
15 ~~tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
16 ~~the property is subject to tax following completion of the new construction, on the date the~~  
17 ~~property becomes liable for the prorated tax in accordance with this section.~~

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

20 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
21 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
22 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
23 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
24 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
25 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
26 ~~for the purpose for which it was constructed, to the assessment date immediately following and~~  
27 ~~shall add the increment as prorated to the tax roll for the immediately preceding assessment date~~  
28 ~~and shall within five (5) days notify the record owner as appearing on the tax roll and tax~~  
29 ~~collector of the additional assessment.~~

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

33 ~~(e) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is~~  
34 ~~received after the normal billing date, within ten (10) days thereafter mail or hand a bill to the~~



1 owner based upon an amount prorated by the assessor. The tax is due and payable and collectible  
2 as other municipal taxes and subject to the same liens and processes of collection; provided, that  
3 the tax is due and payable in an initial or single installment due and payable not sooner than thirty  
4 (30) days after the date the bill is mailed or handed to the owner, and in any remaining, regular  
5 installments, as they are due and payable, and the several installments of a tax so due and payable  
6 are equal.

7 ~~(f) Nothing in this section authorizes the collection of taxes twice of the land upon which  
8 the new construction is located.~~

9 ~~(g) This section applies only to taxes levied and property assessed in the town of  
10 Cumberland.~~

11 ~~44-5-13.17. North Providence --- Assessment and taxation of new real estate~~

12 ~~construction. --- (a) Completed new construction of real estate in the town of North Providence  
13 completed after any assessment date is liable for the payment of municipal taxes from the date the  
14 certificate of occupancy is issued or the date on which the new construction is first used for the  
15 purpose for which it was constructed, whichever is earlier, prorated for the assessment year in  
16 which the new construction is completed. The prorated tax is computed on the basis of the  
17 applicable rate of tax with respect to the property, including the applicable rate of tax in any tax  
18 district in which the property is subject to tax following completion of the new construction, on  
19 the date the property becomes liable for the prorated tax in accordance with this section.~~

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

22 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the  
23 building inspector or from a determination by the assessor that the new construction is being used  
24 for the purpose for which it was constructed, the assessor shall determine the increment by which  
25 the assessment for the completed construction exceeds the assessment on the tax roll for the  
26 immediately preceding assessment date. The assessor shall prorate the amount from the date of  
27 issuance of the certificate of occupancy or the date on which the new construction was first used  
28 for the purpose for which it was constructed, as the case may be, to the assessment date  
29 immediately following and shall add the increment as so prorated to the tax roll for the  
30 immediately preceding assessment date and shall within five (5) days notify the record owner as  
31 appearing on the tax roll and tax collector of the additional assessment.~~

32 ~~(d) Any person claiming to be aggrieved by the action of the assessor may appeal to the  
33 assessment board of review within sixty (60) days from notification of the additional assessment  
34 or to superior court as provided.~~

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

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

11           ~~(g) This section applies only to taxes levied and property assessed in the town of North~~  
12 ~~Providence.~~

13           ~~**44-5-13.18. Smithfield --- Assessment and taxation of real estate construction.**~~ (a)  
14 ~~Completed new construction of real estate in the town of Smithfield completed after any~~  
15 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
16 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
17 ~~which it was constructed, whichever is the earlier, prorated for the assessment year in which the~~  
18 ~~new construction is completed. The prorated tax is computed on the basis of the applicable rate of~~  
19 ~~tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
20 ~~the property is subject to tax following completion of the new construction, on the date the~~  
21 ~~property becomes liable for the prorated tax in accordance with this section.~~

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

24           ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
25 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
26 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
27 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
28 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
29 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
30 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
31 ~~immediately following and shall add the increment as so prorated to the tax roll for immediately~~  
32 ~~preceding assessment date and shall within five (5) days notify the record owner as appearing on~~  
33 ~~the tax roll and tax collector of the additional assessment.~~

34           ~~(d) Any person claiming to be aggrieved by the action of the assessor under this section~~

1 ~~may appeal to the assessment board of review within sixty (60) days from notification of the~~  
2 ~~additional assessment or to superior court as provided.~~

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

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

13 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
14 ~~Smithfield.~~

15 ~~**44-5-13.19. Westerly -- Assessment and taxation of new real estate construction.--**~~

16 ~~(a) Completed new construction of real estate in the town of Westerly completed after any~~  
17 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
18 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
19 ~~which it was constructed, whichever is the earlier, prorated for the assessment year in which the~~  
20 ~~new construction is completed. The prorated tax is computed on the basis of the applicable rate of~~  
21 ~~tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
22 ~~the property is subject to tax following completion of the new construction, on the date the~~  
23 ~~property becomes liable for the prorated tax in accordance with this section.~~

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

26 ~~(c) After certification of the tax roll, on or before June 15th, and not later than ninety~~  
27 ~~(90) days, after receipt by the assessor of the notice from the building inspector or from a~~  
28 ~~determination by the assessor that the new construction is being used for the purpose for which it~~  
29 ~~was constructed, the assessor shall determine the increment by which the assessment for the~~  
30 ~~completed construction exceeds the assessment on the tax roll for the immediately preceding~~  
31 ~~assessment date. The assessor shall prorate that amount from the date of issuance of the certificate~~  
32 ~~of occupancy or the date on which the new construction was first used for the purpose for which~~  
33 ~~it was constructed, as the case may be, to the assessment date immediately following and shall~~  
34 ~~add the increment as so prorated to the tax roll for the immediately preceding assessment date and~~

1 shall within five (5) days notify the record owner as appearing on the tax roll and tax collector of  
2 the additional assessment.

3 ~~(d) Any person claiming to be aggrieved by the action of the assessor must file an appeal  
4 to the assessor within thirty (30) days from the date that the prorated tax payment is due without  
5 penalty. If still aggrieved, the taxpayer may appeal to the board of assessment review within  
6 ninety (90) days from the date the prorated tax payment is due. Any person still aggrieved may,  
7 within thirty (30) days of the tax board of review's decision notice, file a petition in Superior  
8 Court.~~

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

17 ~~(f) Nothing in this section is deemed to authorize the collection of taxes twice in respect  
18 to the land assessment or other improvements previously assessed on the immediate preceding  
19 assessment date.~~

20 ~~(g) This section only applies apply to taxes levied and property assessed in the town of  
21 Westerly.~~

22 **44-5-13.20. Burrillville -- Assessment and taxation of new real estate construction. --**

23 ~~(a) New construction of real estate in the town of Burrillville completed after any assessment date  
24 is liable for the payment of municipal taxes from the date the certificate of occupancy is issued or  
25 the date on which the new construction is first used for the purpose for which it was constructed,  
26 whichever is the earlier, prorated for the assessment year in which the new construction is  
27 completed. The prorated tax will be computed on the basis of the applicable rate of tax with  
28 respect to the property, including the applicable rate of tax in any tax district in which the  
29 property is subject to tax following completion of the new construction, on the date the property  
30 becomes liable for the prorated tax in accordance with this section.~~

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

33 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the  
34 building inspector or from a determination by the assessor that the new construction is being used~~

1 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
2 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
3 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
4 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
5 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
6 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
7 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
8 ~~appearing on the tax roll and tax collector of the additional assessment.~~

9 ~~(d) Any person claiming to be aggrieved by the action of the assessor may appeal the~~  
10 ~~determinations of the assessor to the assessment board of review within sixty (60) days from~~  
11 ~~notification of the additional assessment or to superior court as provided.~~

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

20 ~~(f) Nothing in this section is deemed to authorize the collection of taxes twice in respect~~  
21 ~~of the land upon which the new construction is located.~~

22 ~~(g) This section shall only apply to taxes levied and property assessed in the town of~~  
23 ~~Burrillville.~~

24 ~~**44-5-13.22. Scituate -- Assessment and taxation of new real estate construction.**~~ (a)

25 ~~Completed new construction of real estate in the town of Scituate completed after any assessment~~  
26 ~~date is liable for the payment of municipal taxes from the date the certificate of occupancy is~~  
27 ~~issued or the date on which the new construction is first used for the purpose for which it was~~  
28 ~~constructed, whichever is the earlier, prorated for the assessment year in which the new~~  
29 ~~construction is completed. The prorated tax is computed on the basis of the applicable rate of tax~~  
30 ~~with respect to the property, including the applicable rate of tax in any tax district in which the~~  
31 ~~property is subject to tax following completion of the new construction, on the date the property~~  
32 ~~becomes liable for the prorated tax in accordance with this section.~~

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

1 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
2 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
3 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
4 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
5 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
6 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
7 ~~for the purpose for which it was constructed, to the assessment date immediately following and~~  
8 ~~shall add the increment as prorated to the tax roll for the immediately preceding assessment date~~  
9 ~~and shall within five (5) days notify the record owner as appearing on the tax roll and tax~~  
10 ~~collector of the additional assessment.~~

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

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

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

24 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
25 ~~Seituate.~~

26 ~~**44-5-13.23. North Smithfield -- Assessment and taxation and new real estate**~~  
27 ~~**construction.**~~ (a) ~~Completed new construction of real estate completed after any assessment~~  
28 ~~date is liable for the payment of municipal taxes from the date the certificate of occupancy is~~  
29 ~~issued or the date on which the new construction is first used for the purpose for which it was~~  
30 ~~constructed, whichever is the earlier, prorated for the assessment year in which the new~~  
31 ~~construction is completed. The prorated tax is computed on the basis of the applicable rate of tax~~  
32 ~~with respect to the property, including the applicable rate of tax in any tax district in which the~~  
33 ~~property is subject to tax following completion of the new construction, on the date the property~~  
34 ~~becomes liable for the prorated tax in accordance with this section.~~

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

3           ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
4 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
5 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
6 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
7 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
8 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
9 ~~for the purpose for which it is constructed, as the case may be, to the assessment date~~  
10 ~~immediately following and shall add the increment as prorated to the tax roll for the immediately~~  
11 ~~preceding assessment date and shall within five (5) days notify the record owner as appearing on~~  
12 ~~the tax roll and tax collector of the additional assessment.~~

13           ~~(d) Any person claiming to be aggrieved by the action of the assessor under this section~~  
14 ~~may appeal to the assessment board of review within ninety (90) days from notification of the~~  
15 ~~additional assessment or to superior court as provided.~~

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

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

26           ~~(g) This section applies only to assessments and taxes in the town of North Smithfield.~~

27           ~~**44-5-13.24. North Smithfield -- Reduction in assessed value of real estate -- Removal**~~  
28 ~~**of damaged buildings.** -- (a) Whenever, after the expiration of ninety (90) days after damage to a~~  
29 ~~building, the building remains damaged as to require reconstruction of seventy five percent~~  
30 ~~(75%) or more before it may be used for any purpose related to its use prior to the damage and,~~  
31 ~~following which, the owner provides for seventy five percent (75%) or more demolition of the~~  
32 ~~building, with the material from demolition being removed from the parcel of real property on~~  
33 ~~which the building was situated or used as fill on the parcel for the purposes of grading, the parcel~~  
34 ~~shall be assessed for purposes of property tax as of the date the demolition, removal, and grading~~

1 are completed to the satisfaction of the building inspector and tax assessor, and the assessment  
2 shall reflect a determination of the assessed value of the parcel, exclusive of the assessment value  
3 of the building so damaged, demolished, or removed.

4 (b) The adjusted assessment is applicable with respect to the parcel from the date  
5 demolition, removal, and grading are completed, as determined by the building inspector, until  
6 the thirty first (31st) day of December next succeeding and the amount of property tax payable  
7 with respect to the parcel for the assessment year in which demolition, removal, and grading are  
8 completed is adjusted accordingly in the manner determined by the assessor.

9 (c) The North Smithfield town council is authorized to suspend this tax abatement policy  
10 for any year in which so many buildings within the town of North Smithfield are so severely  
11 damaged that granting reduced assessments for all would jeopardize the fiscal integrity of the  
12 town.

13 (d) This section applies only to assessment and taxes in the town of North Smithfield.

14 **44-5-13.25. Narragansett -- Assessment and taxation of new real estate construction.**

15 ~~==~~(a) Completed new construction of real estate in the town of Narragansett completed after any  
16 assessment date is liable for the payment of municipal taxes from the date the certificate of  
17 occupancy is issued or the date on which the new construction is first used for the purpose for  
18 which it was constructed, whichever is the earlier, prorated for the assessment year in which the  
19 new construction is completed. The prorated tax is computed on the basis of the applicable rate of  
20 tax with respect to the property, including the applicable rate of tax in any tax district in which  
21 the property is subject to tax following completion of the new construction, on the date the  
22 property becomes liable for the prorated tax in accordance with this section.

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

25 (c) After certification of the tax roll, on or before June 15th, and not later than ninety  
26 (90) days, after receipt by the assessor of the notice from the building inspector or from a  
27 determination by the assessor that the new construction is being used for the purpose for which it  
28 was constructed, the assessor shall determine the increment by which the assessment for the  
29 completed construction exceeds the assessment on the tax roll for the immediately preceding  
30 assessment date. The assessor shall prorate that amount from the date of issuance of the certificate  
31 of occupancy or the date on which the new construction was first used for the purpose for which  
32 it was constructed, as the case may be, to the assessment date immediately preceding assessment  
33 date and shall within five (5) days notify the record owner as appearing on the tax roll and tax  
34 collector of the additional assessment.



1 ~~(d) Any person claiming to be aggrieved by the action of the assessor must file an appeal~~  
2 ~~to the assessor within thirty (30) days from the date that the prorated tax payment is due without~~  
3 ~~penalty. If still aggrieved, the taxpayer may appeal to the board of assessment review within~~  
4 ~~ninety (90) days from the date the prorated tax payment is due. Any person still aggrieved may~~  
5 ~~within thirty (30) days of the tax board of review's decision notice, file a petition in superior~~  
6 ~~court.~~

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

15 ~~(f) Nothing in this section is deemed to authorize the collection of taxes twice in respect~~  
16 ~~to the land assessment or other improvements previously assessed on the immediate preceding~~  
17 ~~assessment date.~~

18 ~~(g) This section only applies to taxes levied and property assessed in the town of~~  
19 ~~Narragansett.~~

20 ~~**44-5-13.26. Tiverton -- Reduction in assessed value of real estate upon removal of**~~  
21 ~~**damaged buildings.**~~

21 ~~(a) Whenever a building is damaged as to require total reconstruction~~  
22 ~~before it may be used for any purpose related to its use prior to the damage and following which,~~  
23 ~~the owner provides for complete demolition of the building with the material from demolition~~  
24 ~~being removed from the parcel of real property on which the building was situated or used as fill~~  
25 ~~on the parcel for purposes of grading, the parcel shall be assessed for purposes of property tax as~~  
26 ~~of the date the demolition, removal, and grading are completed to the satisfaction of the building~~  
27 ~~inspector, and the assessment shall reflect a determination of the assessed value of the parcel,~~  
28 ~~exclusive of the assessment value of the building so damaged, demolished, and removed.~~

29 ~~(b) The adjusted assessment is applicable with respect to the parcel from the date~~  
30 ~~demolition, removal, and grading are completed, as determined by the building inspector, until~~  
31 ~~the thirty first (31st) day of December next succeeding and the amount of property tax payable~~  
32 ~~with respect to the parcel for the assessment year in which demolition, removal, and grading are~~  
33 ~~completed is adjusted accordingly in the manner determined by the assessor.~~

34 ~~(c) This section is not applicable in the event of natural disasters such as, but not limited~~

1 ~~to, erosion or demolition resulting from floods or hurricanes.~~

2 ~~(d) This section applies only to assessments and taxes in the town of Tiverton.~~

3 ~~**44-5-13.27. Tiverton -- Assessment and taxation of new real estate construction.**~~

4 ~~(a) Completed new construction of real estate in the town of Tiverton completed after any~~  
5 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
6 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
7 ~~which it was constructed, whichever is the earlier, prorated for the assessment year in which the~~  
8 ~~new construction is completed. The prorated tax is computed on the basis of the applicable rate of~~  
9 ~~tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
10 ~~the property is subject to tax following completion of the new construction, on the date the~~  
11 ~~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 that amount from the date of~~  
19 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
20 ~~for the purpose for which it was constructed, to the assessment date immediately following and~~  
21 ~~shall add the increment as prorated to the tax roll for the immediately preceding assessment date~~  
22 ~~and shall within five (5) days notify the record owner as appearing on the tax roll and tax~~  
23 ~~collector of the additional assessment.~~

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

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

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

3 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
4 ~~Tiverton.~~

5 ~~**44-5-13.28. Middletown -- Assessment and taxation of new real estate construction.**~~

6 ~~—(a) Construction of real estate in the town of Middletown, except accessory structures,~~  
7 ~~completed after any assessment date is liable for the payment of municipal taxes from the date the~~  
8 ~~certificate of occupancy, or a certification of approval issued by the building inspector, or the date~~  
9 ~~on which the construction is first used for the purpose for which it was constructed, whichever is~~  
10 ~~earlier, prorated for the assessment year in which the construction is completed, provided, that the~~  
11 ~~rate of taxation is uniform within each class. The prorated tax is computed on the basis of the~~  
12 ~~applicable rate of tax with respect to the property, including the applicable rate of tax in any tax~~  
13 ~~district in which the property is subject to tax following completion of construction, on the date~~  
14 ~~the property becomes liable for the prorated tax in accordance with this section.~~

15 ~~(b) The building inspector issuing the certificate of occupancy, or certification of~~  
16 ~~approval for those properties not requiring a certificate of occupancy shall, within ten (10) days~~  
17 ~~after the issue, notify the assessor, in writing, including a copy of the certificate of occupancy or~~  
18 ~~certification of approval.~~

19 ~~(c) Upon receipt by the assessor of the certification from the building inspector or by a~~  
20 ~~determination by the assessor that the construction is being used for the purpose for which it was~~  
21 ~~constructed, the assessor shall determine the increment by which assessment for the completed~~  
22 ~~construction exceeds the assessment for the immediately preceding assessment date. He or she~~  
23 ~~shall prorate the amount from the date of issuance of the certification of the building inspector or~~  
24 ~~the date on which the construction was first used for the purpose for which it was constructed, as~~  
25 ~~the case may be, to the assessment date immediately following and shall add the increment as~~  
26 ~~prorated to any as yet uncertified tax roll for the immediately preceding assessment date. If the~~  
27 ~~roll has been certified the assessor shall within thirty (30) days notify the tax collector and the~~  
28 ~~record owner as appearing on the tax roll of the issuance of a prorated assessment in the manner~~  
29 ~~of any other addendum against real property in the town of Middletown.~~

30 ~~(d) Any person claiming to be aggrieved by the action of the assessor under this section~~  
31 ~~may appeal to the assessment board of review in the manner of any other appeal of real property~~  
32 ~~assessment, except that those prorated assessments issued by addendum after the certification of~~  
33 ~~the tax roll for the preceding assessment date shall be appealed to the board of tax assessment~~  
34 ~~review within sixty (60) days from the mailing of the notification of additional assessment. Those~~

1 ~~claiming to be aggrieved by a decision of the board of tax assessment review may seek further~~  
2 ~~relief in the manner of any other appeal of real property.~~

3 ~~(e) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is~~  
4 ~~received after the normal billing date, within thirty (30) days thereafter mail or hand a bill to the~~  
5 ~~owner based upon the amount prorated by the assessor. The tax is due, payable and collectible as~~  
6 ~~other municipal taxes and subject to the same liens and processes of collection; provided, that the~~  
7 ~~tax is due and payable in a manner that the tax collector determines to best coincide with the~~  
8 ~~town's regular tax payment schedule so long as the entire tax is due and payable prior to the end~~  
9 ~~of the fiscal year of issuance.~~

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

12 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
13 ~~Middletown.~~

14 ~~**44-5-13.29. Middletown -- Reduction in assessed value of real estate upon removal of**~~

15 ~~**damaged buildings.** (a) Whenever a building is damaged as to require total reconstruction~~  
16 ~~before it may be used for any purpose related to its use prior to the damage and following which,~~  
17 ~~the owner provides for complete demolition of the building with the material from demolition~~  
18 ~~being removed from the parcel of real property on which the building was situated and properly~~  
19 ~~disposed of or used as fill on the parcel for purposes of grading, the parcel shall be assessed for~~  
20 ~~purposes of property tax as of the date the demolition, removal, and grading are completed to the~~  
21 ~~satisfaction of the building inspector, and the assessment shall reflect a determination of the~~  
22 ~~assessed value of the parcel, exclusive of the assessment value of the building so damaged,~~  
23 ~~demolished, and removed; provided, that the building is not replaced or under construction on the~~  
24 ~~thirty first (31st) day of December next succeeding.~~

25 ~~(b) The adjusted assessment is applicable with respect to the parcel from the date~~  
26 ~~demolition, removal, and grading are completed, as determined by the building inspector, until~~  
27 ~~the thirty first (31st) day of December next succeeding and the amount of property tax payable~~  
28 ~~with respect to the parcel for the assessment year in which demolition, removal, and grading are~~  
29 ~~completed is adjusted according the manner of other abatements in the town of Middletown. The~~  
30 ~~building inspector shall certify compliance with this section by certification as in § 44-5-13.6(a).~~

31 ~~(c) This section is not applicable in the event of criminal activity or civil unrest or~~  
32 ~~natural disasters such as, but not limited to, erosion or demolition resulting from floods, fires or~~  
33 ~~hurricanes.~~

34 ~~(d) This section applies only to assessments and taxes in the town of Middletown.~~

1           ~~**44-5-13.30. Foster --- Assessment and taxation of new real estate construction and**~~  
2 ~~**newly created lots.**~~ --- (a) New real estate construction in the town of Foster completed after any  
3 assessment date is liable for the payment of municipal taxes from the date the certificate of  
4 occupancy is issued or the date on which the new construction is first used for the purpose for  
5 which it was constructed, whichever is the earlier, prorated for the assessment year in which the  
6 new construction is completed. New lots created after the assessment date will be assessed and  
7 prorated as of the date of the approval of those lots. The prorated tax is computed on the basis of  
8 the applicable rate of tax with respect to the property, including the applicable rate of tax in any  
9 tax district in which the property is subject to tax following completion of the new construction  
10 on the date the property becomes liable for the prorated tax in accordance with this section.

11           ~~(b) The building inspector issuing the certificate shall, within ten (10) days after issuing~~  
12 ~~the certificate, notify, in writing, the assessor of the issuance of the certificate of occupancy. The~~  
13 ~~planning department shall notify the assessor within ten (10) days of the approval of the new lots.~~

14           ~~(c) (1) 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 that amount from the date of~~  
19 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
20 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
21 ~~immediately following and shall add the increment as prorated to the tax roll for the immediately~~  
22 ~~preceding assessment date and shall, within five (5) days, notify the record owner as appearing on~~  
23 ~~the tax roll and tax collector of the additional assessment.~~

24           ~~(2) Not later than ninety (90) days after receipt by the assessor of notice from the~~  
25 ~~planning department of the creation of the new lot(s), the assessor shall determine the increment~~  
26 ~~by which the assessment for the new lot exceeds the assessment on the tax roll for the~~  
27 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
28 ~~approval to the assessment date immediately following and shall add the increment as prorated to~~  
29 ~~the tax roll for the immediately preceding assessment date and shall, within five (5) days, notify~~  
30 ~~the record owner as appearing on the tax roll and tax collector of the additional assessment.~~

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

34           ~~(e) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is~~

1 ~~received after the normal billing date, within ten (10) days thereafter, mail or hand a bill to the~~  
2 ~~owner based upon an amount prorated by the assessor. The tax is due and payable and collectible~~  
3 ~~as other municipal taxes and subject to the same liens and processes of collection; provided, that~~  
4 ~~the tax is due and payable in an initial or single installment due and payable not sooner than thirty~~  
5 ~~(30) days after the date the bill is mailed or handed to the owner, and in any remaining, regular~~  
6 ~~installments, as they are due and payable, and the several installments of a tax so due and payable~~  
7 ~~are equal.~~

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

10 ~~(g) This section applies only to taxes levied and property assessed in the town of Foster.~~

11 ~~**44-5-13.31. Johnston -- Reduction in assessed value of real estate upon removal of**~~  
12 ~~**damaged buildings.**~~

13 ~~(a) Whenever a building is damaged as to require total reconstruction~~  
14 ~~before it may be used for any purpose related to its use prior to, and following which, the owner~~  
15 ~~provides for complete demolition of the building with the material from demolition being~~  
16 ~~removed from the parcel of real property on which the building was situated or used as fill on the~~  
17 ~~parcel for purposes of grading, the parcel shall be assessed for purposes of property tax of the~~  
18 ~~date the demolition, removal, and grading are completed to the satisfaction of the building~~  
19 ~~inspector, and the assessment shall reflect a determination of the assessed value of the parcel,~~  
20 ~~exclusive of the assessment value of the building so damaged, demolished, and removed.~~

21 ~~(b) The adjusted assessment is applicable with respect to the parcel from the date~~  
22 ~~demolition, removal, and grading are completed, as determined by the building inspector, until~~  
23 ~~the thirty first (31st) day of December next succeeding and the amount of property tax payable~~  
24 ~~with respect to the parcel for the assessment year in which demolition, removal, and grading are~~  
25 ~~completed is adjusted accordingly in the manner determined by the assessor.~~

26 ~~(c) This section is not applicable in the event of natural disasters such as, but not limited~~  
27 ~~to, erosion or demolition resulting from floods or hurricanes.~~

28 ~~(d) This section applies only to assessments and taxes in the town of Johnston.~~

29 ~~**44-5-13.32. Johnston -- Assessment and taxation of new real estate construction.**~~

30 ~~(a) The owner of record of new construction of real estate in the town of Johnston, completed~~  
31 ~~after any assessment date, is liable for the payment of municipal taxes from the date the~~  
32 ~~certificate of occupancy is issued or the date on which the new construction is first used for the~~  
33 ~~purpose for which it was constructed, whichever is earlier, prorated for the assessment year in~~  
34 ~~which the new construction is completed; provided, that the rate of taxation is uniform within~~  
~~each class. The prorated tax is computed on the basis of the applicable rate of tax with respect to~~

1 ~~the property, including the applicable rate of tax in any tax district in which the property is~~  
2 ~~subject to tax following completion of the new construction, on the date the property becomes~~  
3 ~~liable for the prorated tax in accordance with this section.~~

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

6 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
7 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
8 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
9 ~~assessment for the completed construction exceeds the assessment on the tax roll for the~~  
10 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
11 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
12 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
13 ~~immediately following and shall add the increment as prorated to the tax roll for the immediately~~  
14 ~~preceding assessment date and shall within five (5) days notify the record owner as appearing on~~  
15 ~~the tax roll and tax collector of the additional assessment.~~

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

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

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

29 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
30 ~~Johnston.~~

31 ~~**44-5-13.33. Bristol -- Assessment and taxation of new real estate construction.**~~ (a)  
32 ~~Completed new construction of real estate in the town of Bristol completed after any assessment~~  
33 ~~date is liable for the payment of municipal taxes from the date the certificate of occupancy is~~  
34 ~~issued or the date on which the new construction is first used for the purpose for which it was~~

1 ~~constructed, whichever is earlier, prorated for the assessment year in which the new construction~~  
2 ~~is completed. The prorated tax is computed on the basis of the applicable rate of the tax with~~  
3 ~~respect to the property, including the applicable rate of tax in any tax district in which the~~  
4 ~~property is subject to tax following completion of the new construction, on the date the property~~  
5 ~~becomes liable for the prorated tax in accordance with this section.~~

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

8 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
9 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
10 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
11 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
12 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
13 ~~issuance of that certificate of occupancy or the date on which the new construction was first used~~  
14 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
15 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
16 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
17 ~~appearing on the tax roll and tax collector of the additional assessment.~~

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

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

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

31 ~~(g) This section applies only to taxes levied and properly assessed in the town of Bristol.~~

32 ~~**44-5-13.34. Bristol -- Reduction in assessed value of real estate -- Removal of**~~

33 ~~**damaged buildings.** -- (a) Whenever, after the expiration of ninety (90) days after damage to a~~  
34 ~~building, the building remains damaged as to require reconstruction of seventy five percent~~



1 ~~(75%) or more before it may be used for any purpose related to its use prior to the damage and,~~  
2 ~~following which, the owner provides for seventy five percent (75%) or more demolition of the~~  
3 ~~building, with the material from demolition being removed from the parcel of real property on~~  
4 ~~which the building was situated or used as fill on the parcel for purposes of grading, the parcel~~  
5 ~~shall be assessed for purposes of property tax as of the date of demolition, removal, and grading~~  
6 ~~are completed to the satisfaction of the building inspector and tax assessor, and the assessment~~  
7 ~~shall reflect a determination of the assessed value of the parcel, exclusive of the assessment value~~  
8 ~~of the damaged building, demolished, or removed.~~

9 ~~(b) The adjusted assessment is applicable with respect to the parcel from the date~~  
10 ~~demolition, removal, and grading are completed, as determined by the building inspector, until~~  
11 ~~the thirty first (31st) day of December next succeeding and the amount of property tax payable~~  
12 ~~with respect to the parcel for the assessment year in which demolition, removal, and grading are~~  
13 ~~completed is adjusted accordingly in the manner determined by the assessor.~~

14 ~~(c) The Bristol town council is authorized to suspend this tax abatement policy for any~~  
15 ~~year in which so many buildings within the town of Bristol are so severely damaged that granting~~  
16 ~~reduced assessments for all would jeopardize the fiscal integrity of the town.~~

17 ~~**44-5-13.35. Lincoln -- Assessment and taxation of new real estate construction.**~~ (a)

18 ~~Construction of real estate in the town of Lincoln, except accessory structures, completed after~~  
19 ~~any assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
20 ~~occupancy is issued or the date on which the construction is first used for the purpose for which it~~  
21 ~~was constructed, whichever is earlier, prorated for the assessment year in which the construction~~  
22 ~~is completed. New lots created after the assessment date will be assessed and prorated as of the~~  
23 ~~date of the approval of those lots. The prorated tax is computed on the basis of the applicable rate~~  
24 ~~of tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
25 ~~the property is subject to tax following completion of construction, on the date the property~~  
26 ~~becomes liable for the prorated tax in accordance with this section.~~

27 ~~(b) The building inspector issuing the certificate of occupancy shall, within thirty (30)~~  
28 ~~days after the issue, notify the assessor, in writing, including a copy of the certificate of~~  
29 ~~occupancy. The planning department shall notify the assessor within ten (10) days of the approval~~  
30 ~~of the new lots.~~

31 ~~(c) (1) Upon receipt by the assessor of the certification from the building inspector or by~~  
32 ~~a determination by the assessor that the construction is being used for the purpose for which it~~  
33 ~~was constructed, the assessor shall determine the increment by which assessment for the~~  
34 ~~completed construction exceeds the assessment for the immediately preceding assessment date.~~

1 ~~He or she shall prorate the amount from the date of issuance of the certification of the building~~  
2 ~~inspector or the date on which the construction was first used for the purpose for which it was~~  
3 ~~constructed, as the case may be, to the assessment date immediately following and shall add the~~  
4 ~~increment as prorated to any as yet uncertified tax roll for the immediately preceding assessment~~  
5 ~~date. If the roll has been certified, the assessor shall, within thirty (30) days, notify the tax~~  
6 ~~collector and the record owner as appearing on the tax roll of the issuance of a prorated~~  
7 ~~assessment.~~

8 ~~(2) Not later than ninety (90) days after receipt by the assessor of notice from the~~  
9 ~~planning department of the creation of the new lot(s), the assessor shall determine the increment~~  
10 ~~by which the assessment for the new lot exceeds the assessment on the tax roll for the~~  
11 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
12 ~~approval to the assessment date immediately following and shall add the increment as prorated to~~  
13 ~~the tax roll for the immediately preceding assessment date and shall, within thirty (30) days,~~  
14 ~~notify the record owner as appearing on the tax roll and tax collector of the additional assessment.~~

15 ~~(d) Any person claiming to be aggrieved by the action of the assessor must file an appeal~~  
16 ~~to the assessor within thirty (30) days from the date that the prorated tax payment is due without~~  
17 ~~penalty. If still aggrieved, the taxpayer may appeal to the board of assessment review within~~  
18 ~~ninety (90) days from the date the prorated tax payment is due. Any person still aggrieved may,~~  
19 ~~within thirty (30) days of the tax board of review's decision notice, file a petition in superior~~  
20 ~~court.~~

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

29 ~~(f) Nothing in this section is deemed to authorize the collection of taxes twice in respect~~  
30 ~~to the land assessment or other improvements previously assessed on the immediately preceding~~  
31 ~~assessment date.~~

32 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
33 ~~Lincoln.~~

34 ~~44-5-13.36. Warwick --- Assessment and taxation of new real estate construction.---~~

1 ~~(a) Completed new construction of real estate in the city of Warwick completed after any~~  
2 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
3 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
4 ~~which it was constructed, whichever is the earlier, prorated for the assessment year in which the~~  
5 ~~new construction is completed. The prorated tax is computed on the basis of the applicable rate of~~  
6 ~~tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
7 ~~the property is subject to tax following completion of the new construction, on the date the~~  
8 ~~property becomes liable for the prorated tax in accordance with this section.~~

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

12 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
13 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
14 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
15 ~~assessment for the completed construction exceeds the assessment on the tax roll for the~~  
16 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
17 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
18 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
19 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
20 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
21 ~~appearing on the tax roll and tax collector of the additional assessment.~~

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

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

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

1 ~~(g) This section applies only to taxes levied and property assessed in the city of~~  
2 ~~Warwick.~~

3 ~~**44-5-13.37. Assessment and taxation of new real estate construction and new lots in**~~  
4 ~~**the town of Warren.**~~

5 ~~(a) Completed new construction of real estate in the town of Warren~~  
6 ~~completed after any assessment date is liable for the payment of municipal taxes from the date the~~  
7 ~~certificate of occupancy is issued or the date on which the new construction is first used for the~~  
8 ~~purpose for which it was constructed, whichever is earlier, prorated for the assessment year in~~  
9 ~~which the new construction is completed. New lots created after the assessment date will be~~  
10 ~~assessed and prorated as of the date of recording of the plat containing those lots. The prorated~~  
11 ~~tax is computed on the basis of the rate of tax applicable with respect to the property, including~~  
12 ~~the applicable rate of tax in any tax district in which the property is subject to tax following~~  
13 ~~completion of the new construction, on the date the property becomes liable for the prorated tax~~  
14 ~~in accordance with this section.~~

15 ~~(b) The building official issuing the certificate shall, within ten (10) days after issuing~~  
16 ~~the certificate, notify the assessor of the issuance of the certificate of occupancy.~~

17 ~~(c) The planning department shall notify the assessor within ten (10) days of the~~  
18 ~~recording of the plat containing new lots.~~

19 ~~(d) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
20 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
21 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
22 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
23 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
24 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
25 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
26 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
27 ~~immediately preceding assessment date and shall within five (5) days notify the record owner as~~  
28 ~~appearing on the tax roll and tax collector of the additional assessment.~~

29 ~~(e) Not later than ninety (90) days after receiving notice that a plat containing a new lot~~  
30 ~~or lots has been recorded, the assessor will assess the new lot as if the lot had been in existence on~~  
31 ~~the immediately preceding assessment date. However, the assessor shall prorate the amount from~~  
32 ~~the date of recording of the plat containing the new lot.~~

33 ~~(f) Any person claiming to be aggrieved by the action of the assessor under this section~~  
34 ~~may appeal to the assessment board of review within sixty (60) days from notification of the~~  
35 ~~additional assessment or to superior court as provided.~~

1 ~~(g) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is~~  
2 ~~received after the normal billing date, within ten (10) days thereafter mail or hand a bill to the~~  
3 ~~owner based upon an amount prorated by the assessor. The tax is due and payable and collectible~~  
4 ~~as other municipal taxes, tax is due and payable in an initial or single installment due and payable~~  
5 ~~not sooner than thirty (30) days after the date the bill is mailed or handed to the owner, and in any~~  
6 ~~remaining, regular installments, as they are due and payable, and the several installments of a tax~~  
7 ~~due and payable are equal.~~

8 ~~(h) Nothing in this section authorizes the collection of taxes twice in respect of the land~~  
9 ~~upon which the new construction is located.~~

10 ~~(i) This section applies only to taxes levied and properly assessed in the town of Warren.~~

11 ~~**44-5-13.38. Assessment and taxation of new real estate construction in the town of**~~

12 ~~**Exeter.** (a) Completed new construction of real estate in the town of Exeter completed after~~  
13 ~~any assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
14 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
15 ~~which it was constructed, whichever is earlier, prorated for the assessment year in which the new~~  
16 ~~construction is completed. The prorated tax is computed on the basis of the rate of tax applicable~~  
17 ~~with respect to the property, including the applicable rate of tax in any tax district in which the~~  
18 ~~property is subject to tax following completion of the new construction, on the date the property~~  
19 ~~becomes liable for the prorated tax in accordance with this section.~~

20 ~~(b) The building official issuing the certificate shall, within ten (10) days after issuing~~  
21 ~~the certificate, notify the assessor of the issuance of the certificate of occupancy.~~

22 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
23 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
24 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
25 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
26 ~~immediately preceding assessment date. The assessor shall prorate the amount from the date of~~  
27 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
28 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
29 ~~immediately following and shall add the increment as so prorated to the tax roll for the~~  
30 ~~immediately preceding assessment date and shall, within five (5) days, notify the record owner as~~  
31 ~~appearing on the tax roll and tax collector of the additional assessment.~~

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

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

9           ~~(f) Nothing in this section shall be deemed to authorize the collection of taxes twice with~~  
10 ~~respect to the land upon which the new construction is located.~~

11           ~~(g) This section applies only to taxes levied and properly assessed in the town of Exeter.~~

12           ~~**44-5-71. Jamestown -- Reduction in assessed value of real estate upon removal of**~~  
13 ~~**damaged buildings.**~~ ~~(a) Whenever a building is damaged as to require total reconstruction~~  
14 ~~before it may be used for any purpose related to its use prior to the damage, and following which~~  
15 ~~the owner provides for complete demolition of the building with the material from demolition~~  
16 ~~being removed from the parcel of real property on which the building was situated or used as fill~~  
17 ~~on the parcel for purposes of grading, the parcel shall be assessed for purposes of property tax as~~  
18 ~~of the date the demolition, removal and grading are completed, to the satisfaction of the building~~  
19 ~~inspector, and the assessment shall reflect a determination of the assessed value of the parcel,~~  
20 ~~exclusive of the assessment value of the building so damaged, demolished and removed.~~

21           ~~(b) The adjusted assessment is applicable with respect to the parcel from the date~~  
22 ~~demolition, removal and grading are completed, as determined by the building inspector, until the~~  
23 ~~thirty first (31st) day of December next succeeding, and the amount of property tax payable with~~  
24 ~~respect to the parcel for the assessment year in which demolition, removal and grading are~~  
25 ~~completed is adjusted accordingly in the manner determined by the assessor.~~

26           ~~(c) This section is not applicable in the event of natural disasters such as, but not limited~~  
27 ~~to, erosion or demolition resulting from floods or hurricanes.~~

28           ~~(d) This section applies only to assessments and taxes in the town of Jamestown.~~

29           ~~**44-5-72. Jamestown -- Assessment and taxation of new real estate construction.**~~ ~~(a)~~  
30 ~~Completed new construction of real estate in the town of Jamestown completed after any~~  
31 ~~assessment date is liable for the payment of municipal taxes from the date the certificate of~~  
32 ~~occupancy is issued or the date on which the new construction is first used for the purpose for~~  
33 ~~which it was constructed, whichever is the earlier, prorated for the assessment year in which the~~  
34 ~~new construction is completed. The prorated tax is computed on the basis of the applicable rate of~~

1 ~~tax with respect to the property, including the applicable rate of tax in any tax district in which~~  
2 ~~the property is subject to tax following completion of the new construction, on the date the~~  
3 ~~property becomes liable for the prorated tax in accordance with this section.~~

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

6 ~~(c) Not later than ninety (90) days after receipt by the assessor of the notice from the~~  
7 ~~building inspector or from a determination by the assessor that the new construction is being used~~  
8 ~~for the purpose for which it was constructed, the assessor shall determine the increment by which~~  
9 ~~the assessment for the completed construction exceeds the assessment on the tax roll for the~~  
10 ~~immediately preceding assessment date. The assessor shall prorate that amount from the date of~~  
11 ~~issuance of the certificate of occupancy or the date on which the new construction was first used~~  
12 ~~for the purpose for which it was constructed, as the case may be, to the assessment date~~  
13 ~~immediately following and shall add the increment as prorated to the tax roll for the immediately~~  
14 ~~preceding assessment date and shall within five (5) days notify the record owner as appearing on~~  
15 ~~the tax roll and tax collector of the additional assessment.~~

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

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

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

29 ~~(g) This section applies only to taxes levied and property assessed in the town of~~  
30 ~~Jamestown.~~

31 SECTION 2. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local  
32 Taxes" is hereby amended by adding thereto the following sections:

33 **44-5-85. Assessment and taxation of new real estate construction.** -- (a) Subject to  
34 §44-5-86(d) a city or town council may, by ordinance containing the terms and conditions

1 contained herein, provide that assessment and taxation of new construction of real estate  
2 completed after any assessment date shall be liable for the payment of municipal taxes from the  
3 date the certificate of occupancy is issued or the date on which the new construction is first used  
4 for the purpose for which it was constructed, whichever is the earlier, prorated for the assessment  
5 year in which the new construction is completed. The prorated tax shall be computed on the basis  
6 of the applicable rate of tax with respect to the property, including the applicable rate of tax in  
7 any tax district in which the property is subject to tax following completion of the new  
8 construction, on the date the property becomes liable for the prorated tax in accordance with this  
9 section.

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

12 (c) Not later than ninety (90) days after receipt by the assessor of the notice from the  
13 building inspector or from a determination by the assessor that the new construction is being used  
14 for the purpose for which it was constructed, the assessor shall determine the increment by which  
15 the assessment for the completed construction exceeds the assessment on the tax roll for the  
16 immediately preceding assessment date. The assessor shall prorate that amount from the date of  
17 issuance of the certificate of occupancy or the date on which the new construction was first used  
18 for the purpose for which it was constructed, as the case may be, to the assessment date  
19 immediately following and shall add the increment as prorated to the tax roll for the immediately  
20 preceding assessment date and shall within five (5) days notify the record owner as appearing on  
21 the tax roll and tax collector of the additional assessment.

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

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

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



1           **44-5-86. Reduction in assessed value of real estate upon removal of damaged**

2 **buildings.--** (a) Whenever a building is damaged as to require total reconstruction before it may  
3 be used for any purpose related to its use prior to the damage, and following which the owner  
4 provides for complete demolition of the building with the material from the demolition being  
5 removed from the parcel of real property on which the building was situated or used as fill on the  
6 parcel for purposes of grading, the parcel shall be assessed for purposes of property tax as of the  
7 date the demolition, removal and grading are completed, to the satisfaction of the building  
8 inspector, and the assessment shall reflect a determination of the assessed value of the parcel,  
9 exclusive of the assessment value of the building so damaged, demolished and removed.

10           (b) The adjusted assessment is applicable with respect to the parcel from the date  
11 demolition, removal and grading are completed, as determined by the building inspector, until the  
12 next succeeding December 31, and the amount of property tax payable with respect to the parcel  
13 for the assessment year in which demolition, removal and grading are completed is adjusted  
14 accordingly in the manner determined by the assessor.

15           (c) This section is not applicable in the event of natural disasters such as, but not limited  
16 to, erosion or demolition resulting from floods or hurricanes.

17           (d) Any city or town council that adopts §44-5-85 shall adopt this section.

18           SECTION 3. This act shall take effect upon passage.

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LC004704  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

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1           This act would provide for enabling legislation relative to the assessment and taxation of  
2 new real estate construction and reductions in assessed value of real estate upon removal of  
3 damaged buildings by repealing sections of law requiring said tax and implementation of a new  
4 enabling section providing the manner in which a city or town may tax such property.

5           This act would take effect upon passage.

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