

2018 -- H 7616

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LC004655  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Canario, and Edwards

Date Introduced: February 14, 2018

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-13.27 of the General Laws in Chapter 44-5 entitled "Levy and  
2 Assessment of Local Taxes" is hereby amended to read as follows:

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

5 (a) Completed new construction of real estate in the town of Tiverton 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 the earlier, prorated for the assessment year in which the  
9 new construction is completed. Parcels created by a recorded final plan after the assessment date  
10 will be assessed and prorated as of the recording of those lots. The prorated tax is computed on  
11 the basis of the applicable rate of tax with respect to the property, including the applicable rate of  
12 tax in any tax district in which the property is subject to tax following completion of the new  
13 construction, on the date the property becomes liable for the prorated tax in accordance with this  
14 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. The  
17 planning board's administrative officer shall notify the assessor within ten (10) days of the  
18 recording of new subdivisions of land.

19 (c) Not later than ninety (90) days after receipt by the assessor of the notice from the

1 building inspector or from a determination by the assessor that the new construction is being used  
2 for the purpose for which it was constructed, the assessor shall determine the increment by which  
3 the assessment for the completed construction exceeds the assessment on the tax roll for the  
4 immediately preceding assessment date. The assessor shall prorate that amount from the date of  
5 issuance of the certificate of occupancy or the date on which the new construction was first used  
6 for the purpose for which it was constructed, to the assessment date immediately following and  
7 shall add the increment as prorated to the tax roll for the immediately preceding assessment date  
8 and shall within five (5) days notify the record owner as appearing on the tax roll and tax  
9 collector of the additional assessment. Not later than ninety (90) days after receipt by the assessor  
10 of notice from the administrative officer of the recorded subdivision of land, the assessor shall  
11 determine the increment by which the assessment for the new lot or lots exceed the assessment of  
12 the subdivided lot as of the last assessment date. The assessor shall prorate that amount from the  
13 date of recording to the assessment date immediately following, and shall add the increment as  
14 prorated to the tax roll for the immediately preceding assessment date and shall, within thirty (30)  
15 days, notify the record owner as appearing on the tax roll and tax collector of the additional  
16 assessment.

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

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

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

30 (g) This section applies only to taxes levied and property assessed in the town of  
31 Tiverton.

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

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
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- 1           This act would require notice to the assessor of new subdivisions of land and would
- 2 provide for a proration of real estate taxes to be applied thereto.
- 3           This act would take effect upon passage.

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