

2018 -- S 2383

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LC004552
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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 - PROPERTY SUBJECT TO TAXATION

Introduced By: Senators Seveney, Felag, and DiPalma

Date Introduced: February 15, 2018

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-3 of the General Laws entitled "Property Subject to Taxation" is
2 hereby amended by adding thereto the following section:

3 **44-3-14.1. Tiverton - Taxation of exempt property upon transfer.**

4 (a) Upon the sale of tax exempt property to a purchaser that holds no tax exempt status,
5 the tax assessor/collector may issue a prorated tax bill on the then current tax assessment from the
6 date of sale. The prorated tax shall be assessed from the date of sale to the end of the current
7 calendar year.

8 (b) Not later than ninety (90) days after the notice has been received pursuant to § 44-3-
9 14, the assessor shall prorate the tax from the date of the sale to the next date of assessment
10 (December 31). Taxes shall be based on the then current property assessment and current fiscal
11 year tax rate for the property as classified.

12 (c) Any person claiming to be aggrieved by the action of the assessor under this section
13 may appeal to the assessor within forty-five (45) days from the date of the notification of the
14 prorated tax assessed. If still aggrieved, an appeal may be filed with the tax assessment board of
15 review within thirty (30) days of the assessor's decision. If still aggrieved by the board's decision,
16 a petition in superior court may be filed within thirty (30) days of the notice from the tax board of
17 decision.

18 (d) Upon receipt of the notice/bill from the assessor, the tax is due and payable in an
19 initial or single installment due and payable not sooner than thirty (30) days after the date the bill

1 is mailed or hand-delivered to the owner, and in any remaining, regular installments, as they are
2 due and payable, and the several installments of a tax due and payable are equal.

3 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 allow the town of Tiverton to prorate the tax due and payable whenever
2 property exempt from taxation is sold to a purchaser holding no tax exempt status for that
3 calendar year.

4 This act would take effect upon passage.

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