

2018 -- S 2427

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LC004554
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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: Senators Felag, DiPalma, and Seveney

Date Introduced: February 15, 2018

Referred To: Senate Judiciary

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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