

2021 -- S 0739

LC002003

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

A N A C T

RELATING TO TAXATION -- TAX SALES

Introduced By: Senator Stephen R. Archambault

Date Introduced: March 26, 2021

Referred To: Senate Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-9-24 and 44-9-25.3 of the General Laws in Chapter 44-9 entitled  
2 "Tax Sales" are hereby amended to read as follows:

3 **44-9-24. Title absolute after foreclosure of redemption -- Jurisdiction of proceedings.**

4 The title conveyed by a tax collector's deed shall be absolute after foreclosure of the right  
5 of redemption by decree of the superior court as provided in this chapter. Notwithstanding the rules  
6 of civil procedure or the provisions of chapter 21 of title 9, no decree shall be vacated except in a  
7 separate action instituted within six (6) months following entry of the decree and in no event for  
8 any reason, later than six (6) months following the entry of decree. Furthermore, the action to vacate  
9 shall only be instituted for inadequacy of notice of the petition amounting to a denial of due process  
10 or for the invalidity of the tax sale because the taxes for which the property was sold had been paid  
11 or were not due and owing because the property was exempt from the payment of such taxes. The  
12 superior court shall have exclusive jurisdiction of the foreclosure of all rights of redemption from  
13 titles conveyed by a tax collector's deed, and the foreclosure proceedings ~~shall follow the course of~~  
14 ~~equity in a proceeding~~ provided for in §§ 44-9-25 -- 44-9-33. [If a complaint to set aside the final](#)  
15 [decree is filed beyond the time allowed by this statute of limitations, the court must dismiss such](#)  
16 [an untimely complaint and require the plaintiff thereof to bear any costs, expenses, and attorneys'](#)  
17 [fees incurred by the original petitioner and/or the title insurer in responding to or defending against](#)  
18 [the untimely complaint.](#)

19 **44-9-25.3. Expedited foreclosure of the rights of redemption on account of vacancy.**

1 (a) Notwithstanding the provisions of §§ 44-9-25 and 44-9-25.1 following a sale of  
2 property for taxes or fees, whomever then holds the title thereby acquired may bring a petition to  
3 the superior court for the foreclosure of all rights of redemption after the passage of sixty (60) days  
4 from the date of recording of the tax sale deed upon ~~a finding by the superior court~~ filing a sworn  
5 affidavit with the petition that the structure(s) thereon are vacant and either vandalized and/or in a  
6 non-code compliant condition, and/or evidence of other signs of constructive abandonment as listed  
7 in § 44-9-25.2. A certificate from the local building official attesting to the vacant and vandalized  
8 and/or non-code compliant condition of the structure(s) shall be prima facie evidence of the  
9 condition, but additional evidence may be presented to the court at the foreclosure hearing to affirm  
10 the conditions alleged in the petition. A municipality, by and through its building official, may  
11 choose to issue a certificate as referenced in this section, however, neither a municipality nor its  
12 building official are obligated under this section to issue said certificate. The issuance of said  
13 certificate is discretionary and not mandatory.

14 (b) In the event that a petition to foreclose the right of redemption is filed under the  
15 provisions of this section, notice of the filing of the petition shall be given to the taxing authority  
16 that conducted the sale by in person service, upon the taxing authority's collector, thereby ending  
17 the period during which the taxpayer may redeem through the taxing authority.

18 (c) A petitioner who has utilized this expedited foreclosure process shall commence, or  
19 cause to be commenced, substantial rehabilitation of the structure(s) on the parcel within six (6)  
20 months following the entry of the final foreclosure decree or be immediately subject to the non-  
21 utilization penalty set forth in chapter 5.1 of title 44.

22 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 the dismissal of a complaint filed after the statute of limitations to  
2 set aside the final decree of a tax sale foreclosure and award defense costs. This act would also  
3 establish additional standards for abandoned and blighted properties.

4           This act would take effect upon passage.

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