

2022 -- S 2875

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LC005795
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2022

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES--TOWN OF
JOHNSTON REVALUATION

Introduced By: Senators Lombardo, Archambault, and Ciccone

Date Introduced: April 12, 2022

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-11.6 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-11.6. Assessment of valuations -- Apportionment of levies. [Effective January 10,**
4 **2022.]**

5 (a) Notwithstanding the provisions of § 44-5-11 [repealed], beginning on December 31,
6 2000, the assessors in the several towns and cities shall conduct an update as defined in this section
7 or shall assess all valuations and apportion the levy of all taxes legally ordered under the rules and
8 regulations, not repugnant to law, as the town meetings and city councils, respectively, shall, from
9 time to time, prescribe; provided, that the update or valuation is performed in accordance with the
10 following schedules:

11 (1)(i) For a transition period, for cities and towns that conducted or implemented a
12 revaluation as of 1993 or in years later:

| | Update | Revaluation |
|--------------------|--------|-------------|
| 13 | | |
| 14 Lincoln | 2000 | 2003 |
| 15 South Kingstown | 2000 | 2003 |
| 16 Smithfield | 2000 | 2003 |
| 17 West Warwick | 2000 | 2003 |
| 18 Johnston | 2000 | 2003 |

| | | | |
|----|------------------|------|------|
| 1 | Burrillville | 2000 | 2003 |
| 2 | North Smithfield | 2000 | 2003 |
| 3 | Central Falls | 2000 | 2003 |
| 4 | North Kingstown | 2000 | 2003 |
| 5 | Jamestown | 2000 | 2003 |
| 6 | North Providence | 2001 | 2004 |
| 7 | Cumberland | 2001 | 2004 |
| 8 | Bristol | 2004 | 2001 |
| 9 | Charlestown | 2001 | 2004 |
| 10 | East Greenwich | 2002 | 2005 |
| 11 | Cranston | 2002 | 2005 |
| 12 | Barrington | 2002 | 2005 |
| 13 | Warwick | 2003 | 2006 |
| 14 | Warren | 2003 | 2006 |
| 15 | East Providence | 2003 | 2006 |

16 (ii) Provided that the reevaluation period for the town of New Shoreham shall be extended
17 to 2003 and the update for the town of Hopkinton may be extended to 2007 with no additional
18 reimbursements by the state relating to the delay.

19 (iii) The implementation date for this schedule is December 31, of the stated year.

20 (iv) Those cities and towns not listed in this schedule shall continue the revaluation
21 schedule pursuant to § 44-5-11 [repealed].

22 (2)(i) For the post-transition period and in years thereafter:

| 23 | | Update #1 | Update #2 | Revaluation |
|----|----------------|-----------|-----------|-------------|
| 24 | Woonsocket | 2002 | 2005 | 2008 |
| 25 | Pawtucket | 2002 | 2005 | 2008 |
| 26 | Portsmouth | 2001 | 2004 | 2007 |
| 27 | Coventry | 2001 | 2004 | 2007 |
| 28 | Providence | 2003 | 2006 | 2009 |
| 29 | Foster | 2002 | 2005 | 2008 |
| 30 | Middletown | 2002 | 2005 | 2008 |
| 31 | Little Compton | 2003 | 2006 | 2009 |
| 32 | Scituate | 2003 | 2006 | 2009 |
| 33 | Westerly | 2003 | 2006 | 2009 |
| 34 | West Greenwich | 2004 | 2007 | 2010 |

| | | | | |
|----|------------------|------|------|------|
| 1 | Glocester | 2004 | 2007 | 2010 |
| 2 | Richmond | 2004 | 2007 | 2010 |
| 3 | Bristol | 2004 | 2007 | 2010 |
| 4 | Tiverton | 2005 | 2008 | 2011 |
| 5 | Newport | 2005 | 2008 | 2011 |
| 6 | New Shoreham | 2006 | 2009 | 2012 |
| 7 | Narragansett | 2005 | 2008 | 2011 |
| 8 | Exeter | 2005 | 2008 | 2011 |
| 9 | Hopkinton | 2007 | 2010 | 2013 |
| 10 | Lincoln | 2006 | 2009 | 2012 |
| 11 | South Kingstown | 2006 | 2009 | 2012 |
| 12 | Smithfield | 2006 | 2009 | 2012 |
| 13 | West Warwick | 2006 | 2009 | 2012 |
| 14 | Johnston | 2006 | 2009 | 2012 |
| 15 | Burrillville | 2006 | 2009 | 2012 |
| 16 | North Smithfield | 2006 | 2009 | 2012 |
| 17 | Central Falls | 2006 | 2009 | 2012 |
| 18 | North Kingstown | 2006 | 2009 | 2012 |
| 19 | Jamestown | 2006 | 2009 | 2012 |
| 20 | North Providence | 2007 | 2010 | 2013 |
| 21 | Cumberland | 2007 | 2010 | 2013 |
| 22 | Charlestown | 2007 | 2010 | 2013 |
| 23 | East Greenwich | 2008 | 2011 | 2014 |
| 24 | Cranston | 2008 | 2011 | 2014 |
| 25 | Barrington | 2008 | 2010 | 2014 |
| 26 | Warwick | 2009 | 2012 | 2015 |
| 27 | Warren | 2009 | 2012 | 2016 |
| 28 | East Providence | 2009 | 2012 | 2015 |

29 (ii) The implementation date for the schedule is December 31 of the stated year. Upon the
30 completion of the update and revaluation according to this schedule, each city and town shall
31 conduct a revaluation within nine (9) years of the date of the prior revaluation and shall conduct an
32 update of real property every three (3) years from the last revaluation. Provided, that for the town
33 of Bristol, the time for the first statistical update following the 2010 revaluation shall be extended
34 from 2013 to 2014 and said statistical update shall be based on valuations as of December 31, 2014,

1 and the first revaluation following the December 31, 2014, and 2015 statistical revaluation shall be
2 extended from 2016 to 2019 and said revaluation shall be based on valuations as of December 31,
3 2018, and, that for the city of Woonsocket, the time of the first statistical update following the 2017
4 revaluation shall be extended from 2020 to 2021, and the statistical update shall be based on the
5 valuations as of December 31, 2021 [and, that for the town of Johnston, the time of the revaluation](#)
6 [following the 2012 revaluation shall be extended from 2022 to 2023, and the statistical update shall](#)
7 [be based on the valuations as of December 31, 2022.](#)

8 (iii) Cities and towns shall not change the assessment of any property based on the purchase
9 price of the property after a transfer occurs except in accordance with a townwide or citywide
10 revaluation or update schedule; provided that, this prohibition shall not apply to completed new
11 real estate construction.

12 (b) No later than February 1, 1998, the director of the department of revenue shall
13 promulgate rules and regulations consistent with the provisions of this section to define the
14 requirements for the updates that shall include, but not be limited to:

15 (1) An analysis of sales;

16 (2) A rebuilding of land value tables;

17 (3) A rebuilding of cost tables of all improvement items; and

18 (4) A rebuilding of depreciation schedules. Upon completion of an update, each city or
19 town shall provide for a hearing and/or appeal process for any aggrieved person to address any
20 issue that arose during the update.

21 (c) The costs incurred by the towns and cities for the first update shall be borne by the state
22 in an amount not to exceed twenty dollars (\$20.00) per parcel. The costs incurred by the towns and
23 cities for the second update shall be borne eighty percent (80%) by the state (in an amount not to
24 exceed sixteen dollars (\$16.00) per parcel) and twenty percent (20%) by the town or city, and in
25 the third update and thereafter, the state shall pay sixty percent (60%) of the update (not to exceed
26 twelve dollars (\$12.00) per parcel) and the town or city shall pay forty percent (40%); provided,
27 that for the second update and in all updates thereafter, that the costs incurred by any city or town
28 that is determined to be a distressed community pursuant to § 45-13-12 shall be borne eighty percent
29 (80%) by the state and twenty percent (20%) by the city or town for all updates required by this
30 section.

31 (d) The office of municipal affairs, after consultation with the League of Cities and Towns
32 and the Rhode Island Assessors' Association, shall recommend adjustments to the costs formula
33 described in subsection (c) of this section based upon existing market conditions.

34 (e) Any property that is either exempt from the local property tax pursuant to § 44-3-3 or

1 pays a city or town an amount in lieu of taxes is not required to have its values updated pursuant to
2 this section and the property is not eligible for the reimbursement provisions of subsection (c) of
3 this section. However, those properties that are exempt from taxation and are eligible for state
4 appropriations in lieu of property tax under the provisions of § 45-13-5.1 are eligible for state
5 reimbursement pursuant to subsection (c) of this section, provided, that these properties were
6 revalued as part of that city or town's most recent property revaluation.

7 (f) No city or town is required to conduct an update pursuant to this section unless the state
8 has appropriated sufficient funds to cover the state's costs as identified in subsection (c) of this
9 section.

10 (g) Any city or town that fails to conduct an update or revaluation as required by this
11 section, or requests and receives an extension of the dates specified in this section, shall receive the
12 same amount of state aid under §§ 45-13-1, 45-13-5.1, and 45-13-12 in the budget year for which
13 the new values were to apply as the city or town received in state aid in the previous budget year;
14 provided, however, if the new year's entitlement is lower than the prior year's entitlement, the lower
15 amount applies, except for the town of New Shoreham for the fiscal year 2003.

16 (h) Any bill or resolution to extend the dates for a city or town to conduct an update or
17 revaluation must be approved by a two-thirds ($\frac{2}{3}$) majority of both houses of the general assembly.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES--TOWN OF
JOHNSTON REVALUATION

- 1 This act would grant the town of Johnston a one year extension to complete the revaluation
- 2 due in 2022 to 2023. The revaluation would be based on valuations as of December 31, 2022.
- 3 This act would take effect upon passage.

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