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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

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A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senator Jonathon Acosta

Date Introduced: March 07, 2025

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-5-20.02 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-20.02. Central Falls — Property tax classification — List of ratable property.**

4 (a) Notwithstanding any provision within § 44-5-11.8 to the contrary, on or before June 1,
5 except in 1990, in which case the time is thirty (30) days after June 1, 1990, the assessor in the city
6 of Central Falls, after certification for classification, shall submit to the director of revenue a list
7 containing the true, full, and fair cash value of the ratable estate and motor vehicles and shall
8 classify and provide a tax rate for the property according to the following use:

9 (1) "Class 1" includes residential property which is owner-occupied dwellings of no more
10 than five (5) units and which is property used or held for human habitation, including rooming
11 houses and mobile homes with facilities designed and used for living, sleeping, cooking, and eating
12 on a non-transient basis. Eligibility for the owner-occupied tax classification shall be determined
13 by compliance with § 44-3-34 and relevant city ordinances. This property includes accessory land,
14 buildings, or improvements incidental to the habitation and used exclusively by the residents of the
15 property or their guests. This property does not include a hotel, motel, commercial, or industrial
16 property.

17 (2) "Class 2" includes residential property which is owner-occupied dwellings of more than
18 five (5) units and non-owner-occupied dwellings, including properties for mixed use as residential
19 and commercial properties, and which is property used or held for human habitation, including

1 rooming houses and mobile homes with facilities designed and used for living, sleeping, cooking,
2 and eating on a non-transient basis. This property includes accessory land, buildings, or
3 improvements incidental to the habitation and used exclusively by the residents of the property or
4 their guests. This property includes open space including “farmland,” “forestland,” and “open space
5 land” as defined in accordance with § 44-27-2. This property does not include a hotel, motel,
6 commercial, or industrial property.

7 (3) “Class 3” includes personal property, previously subject to tax, and includes all goods,
8 chattels, and effects, wherever they may be, except those that are exempt from taxation by the laws
9 of the United States or of this state.

10 (4) “Class 4” includes every vehicle and trailer registered under chapter 3 of title 31.

11 (5) “Class 5” includes property used commercially, including the commercial portion of
12 properties for mixed use as residential and commercial properties or for industrial manufacturing.

13 (b) The city of Central Falls may, by ordinance adopted by the city council, provide for tax
14 classification of property and tax rates in the city of Central Falls based on the five (5) classes
15 outlined in subsection (a) of this section.

16 (c) The ~~effective~~ tax rate for Class 2 shall not exceed by two (2) times, the ~~effective~~ tax
17 rate for Class 1; the ~~effective~~ tax rate for Class 5 shall not exceed by three (3) times, the effective
18 tax rate for Class 1; and the ~~effective~~ tax rate for Class 3 shall ~~not exceed by four (4) times, the~~
19 ~~effective tax rate for Class 1~~ remain at the fixed rate of thirty-eight dollars and thirty-three cents
20 (\$38.33) per one thousand dollars (\$1,000) that was present at the passage of § 44-5-12.2.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
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1 This act would define Class 5 property to include the commercial portion of mixed use
2 properties and fix the tax rate for Class 3 property at thirty-eight dollars and thirty-three cents
3 (\$38.33) per one thousand dollars (\$1,000).

4 This act would take effect upon passage.

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