

2025 -- S 0675 SUBSTITUTE A

LC002277/SUB A

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

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 [the residential portion of](#) properties for  
19   mixed use as residential and commercial properties, and which is property used or held for human

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