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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

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A N A C T

RELATING TO TAXATION - COLLECTION OF TAXES GENERALLY

Introduced By: Senators P Fogarty, Kettle, and Ottiano

Date Introduced: March 06, 2013

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-7-11 of the General Laws in Chapter 44-7 entitled "Collection of  
2 Taxes Generally" is hereby amended to read as follows:  
3           **44-7-11. Collectors to furnish statements of liens.** -- (a) Cities, towns or fire districts. -  
4 The collector of taxes for any city, town, or fire district shall, on written application by any  
5 person, and within five (5) days thereafter, excluding Saturdays, Sundays, and holidays, furnish to  
6 the applicant a single certificate of all taxes and other assessments, including water rates and  
7 charges, which at the time constitute liens on the parcel of real estate specified in the application  
8 and are payable on account of the real estate. The certificate shall be itemized and shall show the  
9 amounts payable on account of all taxes and assessments, rates, fees and charges, so far as the  
10 amounts are fixed and ascertained, and if the amounts are not then ascertainable, it shall be  
11 expressed in the certificate. In addition, the tax certificate shall include: (1) a statement as to  
12 whether there are any tax sales scheduled which would affect the parcel of real estate noted in the  
13 certificate; and (2) a statement as to whether any of taxes or other assessments noted on the tax  
14 certificate as being paid in full were paid as the result of a sale held pursuant to the provisions of  
15 chapter 9 of this title within the twelve (12) month period immediately preceding issuance of the  
16 certificate. Any city or town officer or board doing any act toward establishing any tax  
17 assessment, lien, fees or charge upon any real estate in the city or town shall transmit a notice of  
18 that act to the collector of taxes. The collector of taxes shall charge not more than twenty-five  
19 dollars (\$25.00) for each certificate so issued, and the money so received shall be paid into the

1 city or town treasury. A certificate issued on or after October 1, 1966, under this section may be  
2 filed or recorded with the land evidence records of the city or town in which the real estate shall  
3 be situated within sixty (60) days after its date, and if filed or recorded shall operate to discharge  
4 the parcel of real estate specified from the liens for all taxes, assessments or portions, rates, fees  
5 and charges which do not appear by the certificate to constitute liens, except the taxes,  
6 assessments or portions, rates, fees and charges which have accrued within one year immediately  
7 preceding the date of the certificate; provided, that they are noted in the certificate, and the taxes,  
8 assessments or portions, rates, and charges concerning which a statement has been filed or  
9 recorded in the land evidence records. A certificate issued under this section shall not affect the  
10 obligation of any person liable for the payment of any tax, assessment, rate, fee, or charge.

11 (b) The fee to be paid for filing the certificate with the registry of deeds is eight dollars  
12 (\$8.00).

13 (c) Barrington. - In the town of Barrington, the tax collector shall, upon application for  
14 any municipal lien certificate, include and attach to the certificate at no additional fee, a separate  
15 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time  
16 are due and payable to the town on account of any owner of any real estate referenced in the  
17 application. The closing agent presiding at the closing on any transfer of the real estate shall  
18 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums  
19 to the tax collector along with the forwarding address of the owner transferring the real estate.

20 (d) Warren. - In the town of Warren, the tax collector shall, upon application for any  
21 municipal lien certificate, include and attach to the certificate at no additional fee, a separate  
22 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time  
23 are due and payable to the town on account of any owner of any real estate referenced in the  
24 application. The closing agent presiding at the closing on any transfer of the real estate shall  
25 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums  
26 to the tax collector along with the forwarding address of the owner transferring the real estate.

27 (e) Smithfield. - In the town of Smithfield, the tax collector shall, upon application for  
28 any municipal lien certificate, include and attach to the certificate at no additional fee, a separate  
29 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time  
30 are due and payable to the town on account of any owner of any real estate referenced in the  
31 application. The closing agent presiding at the closing on any transfer of the real estate shall  
32 collect the sums due as set forth on the motor vehicle excise tax certificate and transmit the sums  
33 to the tax collector along with the forwarding address of the owner transferring any real estate.  
34 This section does not apply to refinancing transactions or to transfers of real estate within a

1 family without consideration.

2 (f) City, town or fire district. - The collector of taxes for any city, town, or fire district  
3 may, upon application for any municipal lien certificate, include and attach to the certificate at no  
4 additional fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise  
5 taxes which at the time are due and payable to the town on account of any owner of any real  
6 estate referenced in the application. The closing agent presiding at the closing on any transfer of  
7 the real estate shall collect all sums due as set forth on the motor vehicle excise tax certificate and  
8 transmit the sums to the tax collector along with the forwarding address of the owner transferring  
9 any real estate. This section does not apply to refinancing transactions or to transfers of real estate  
10 within a family without consideration.

11 (g) Scituate. - In the town of Scituate, the tax collector shall, upon application for any  
12 municipal lien certificate, include and attach to the certificate at no additional fee, a separate  
13 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time  
14 are due and payable to the town on account of any owner of any real estate referenced in the  
15 application. The closing agent presiding at the closing on any transfer of the real estate shall  
16 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums  
17 to the tax collector along with the forwarding address of the owner transferring the real estate.

18 (h) Bristol. - In the town of Bristol, the tax collector shall, upon application for any  
19 municipal lien certificate, include and attach to the certificate at no additional fee, a separate  
20 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time  
21 are due and payable to the town on account of any owner of any real estate referenced in the  
22 application. The closing agent presiding at the closing on any transfer of the real estate shall  
23 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums  
24 to the tax collector along with the forwarding address of the owner transferring the real estate.

25 (i) East Greenwich. - In the town of East Greenwich, the tax collector shall, upon  
26 application for any municipal lien certificate, include and attach to the certificate at no additional  
27 fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise taxes  
28 which at the time are due and payable to the town on account of any owner of any real estate  
29 referenced in the application. The closing agent presiding at the closing on any transfer of the real  
30 estate shall collect the sums due as set forth on the motor vehicle excise tax certificate and  
31 transmit the sums to the tax collector along with the forwarding address of the owner transferring  
32 any real estate. This section does apply to refinancing transactions or to transfers of real estate  
33 within a family without consideration.

34 (j) North Providence. - In the town of North Providence, the tax collector shall, upon

1 application for any municipal lien certificate, include and attach the certificate at no additional  
2 fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise taxes  
3 which at the time are due and payable to the town on account of any owner of any real estate  
4 referenced in the application. The closing agent presiding at the closing on any transfer of the real  
5 estate shall collect the sums due as set forth on the motor vehicle excise tax certificate and  
6 transmit the sums to the tax collector along with the forwarding address of the owner transferring  
7 any real estate. This section does apply to refinancing transactions or to transfers of real estate  
8 within a family without consideration.

9 (k) Gloucester. – In the town of Gloucester, the tax collector shall, upon application for any  
10 municipal lien certificate for taxes assessed against a mobile or manufactured home, furnish a tax  
11 certificate setting forth all taxes which at the time are due and payable to the town on account of  
12 any owner of any mobile or manufactured home referenced in the application. The municipal lien  
13 certificate for mobile and manufactured homes shall be processed in accordance with subsection  
14 (a) as set forth above. The closing agent presiding at the closing on any transfer of a mobile or  
15 manufactured home shall collect all sums due as set forth on the tax certificate and transmit the  
16 sums to the tax collector along with the forwarding address of the owner transferring the mobile  
17 or manufactured home.

18 SECTION 2. Chapter 44-7 of the General Laws entitled "Collection of Taxes Generally"  
19 is hereby amended by adding thereto the following section:

20 **44-7-28. Gloucester. Tax lien on mobile or manufactured home in the town. – (a)**  
21 Taxes assessed against any person in the town of Gloucester for either a mobile or manufactured  
22 home shall constitute a lien on the mobile or manufactured home. The lien shall arise and attach  
23 as of the date of assessment of the taxes, as defined in section 44-5-1.

24 (b) The lien shall terminate at the expiration of twenty (20) years. The lien shall be  
25 superior to any other lien, encumbrance, or interest in the mobile or manufactured home whether  
26 by way of attachment or otherwise.

27 SECTION 3. This act shall take effect upon passage and shall apply to taxes assessed  
28 December 31, 2012 and thereafter.

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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
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1           This act would authorize the tax collector of the town of Gloucester to furnish a tax  
2 certificate upon application for any municipal lien certificate for taxes assessed against mobile or  
3 manufactured homes and directs the closing agent at any transfer of same to collect said taxes and  
4 transmit the monies to the tax collector.

5           This act would create a tax lien for the town of Gloucester for taxes assessed for either a  
6 mobile or manufactured home for a period of twenty (20) years which would be superior to any  
7 other lien thereon.

8           This act would take effect upon passage and would apply to taxes assessed on December  
9 31, 2012 and thereafter.

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