

2021 -- S 0792

LC002563

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2021

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senator Stephen R. Archambault

Date Introduced: April 08, 2021

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-5-20.05, 44-5-20.06, 44-5-20.07 and 44-5-20.08 of the General
2 Laws in Chapter 44-5 entitled "Levy and Assessment of Local Taxes" are hereby amended to read
3 as follows:

4 ~~44-5-20.05. Westerly and Smithfield -- Property tax classification~~ **Westerly --**
5 **Property tax classification.**

6 The ~~towns~~ town of Westerly ~~and Smithfield~~ may, by resolution or ordinance adopted
7 by ~~its respective~~ the town council, provide for a system of classification of taxable property in
8 conformity with the provisions of §§ 44-5-20.06 -- 44-5-20.08.

9 ~~44-5-20.06. Westerly and Smithfield -- Property tax classification -- List of ratable~~
10 ~~property~~ **Westerly -- Property tax classification -- List of ratable property.**

11 Upon adoption of a system of classification of taxable property by the town of Westerly ~~or~~
12 ~~by the town of Smithfield~~, all ratable property in the town of Westerly ~~or Smithfield, as the case~~
13 ~~may be~~, shall be classified by the assessor as follows:

14 (1) Class 1: In the town of Westerly, all ratable real estate and tangible personal property;
15 ~~in the town of Smithfield, all ratable real estate.~~

16 (2) Class 2: In the town of Westerly, all motor vehicles and trailers subject to the excise
17 tax created by chapter 34 of this title; ~~in the town of Smithfield, all tangible personal property as~~
18 ~~well as all motor vehicles and trailers subject to the excise tax created by chapter 34 of this title.~~

19 ~~44-5-20.07. Westerly and Smithfield -- Property tax classification -- Duties of assessor~~

1 **Westerly -- Property tax classification -- Duties of assessor.**

2 (a) The assessor of the town of Westerly ~~or of the town of Smithfield~~ on or before June 15
3 of each year, shall make a full and fair cash valuation of all the estate, real and personal, and motor
4 vehicles subject to taxation, and determine the assessed valuation of each property class.

5 (b) The assessor shall apply different rates of taxation against Class 1 and Class 2 property
6 to determine the tax due and payable on the property; provided, that the rate for each class is
7 uniform.

8 ~~44-5-20.08. Westerly and Smithfield -- Property tax classification -- Tax levy~~
9 **determination Westerly -- Property tax classification -- Tax levy determination.**

10 The assessor of the town of Westerly ~~or of the town of Smithfield~~ shall provide to the town
11 council of Westerly ~~or of Smithfield, as the case may be,~~ a list containing the full and fair cash
12 valuation of each property class, and with the approval of the town of Westerly ~~or of the town of~~
13 ~~Smithfield~~ town council, annually determine the percentages of the tax levy to be apportioned each
14 class of property and shall annually apply tax rates sufficient to produce the proportion of the total
15 tax levy.

16 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 remove the town of Smithfield from the provisions of §§ 44-5-20.05, 44-5-
2 20.06, 44-5-20.07, and 44-5-20.08, in regard to property tax classification and tax levy
3 determinations.

4 This act would take effect upon passage.

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