

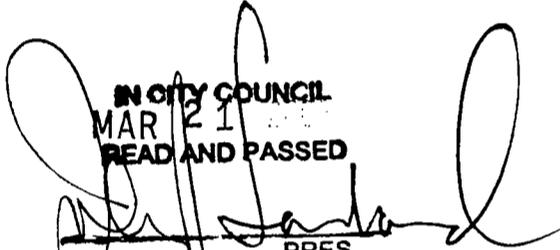
THE CITY OF PROVIDENCE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

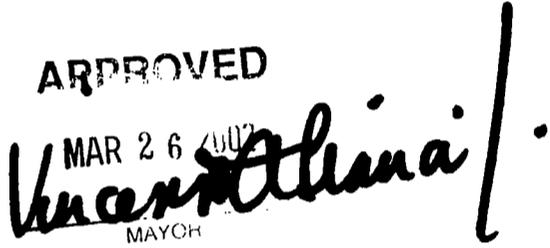
# RESOLUTION OF THE CITY COUNCIL

No. 187

Approved March 26, 2002

RESOLVED, That the City Council hereby endorses and urges passage by the General Assembly of House Bill 2002 -- H 7394 Relating to Assessment of Back Taxes on Real Estate Used by New Residents, substantially the form attached.

IN CITY COUNCIL  
MAR 21 2002  
READ AND PASSED  
  
PRES.  
Michael B. Clement  
CLERK CB

APPROVED  
MAR 26 2002  
  
MAYOR

IN CITY COUNCIL  
Feb. 21 2002  
FIRST READING  
REFERRED TO COMMITTEE ON  
STATE LEGISLATION  
Michael R. Cleary  
13

THE COMMITTEE ON  
State Legislation  
Recommends Pass  
Michael R. Cleary  
3/6/02  
CLERK

EX-100

100 (By request)

**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2002**

**A N A C T**

**RELATING TO ASSESSMENT OF BACK TAXES ON REAL ESTATE USED BY NEW RESIDENTS**

Introduced By: Representatives Williams, Slater, Costantino, Wasylyk, and D Cicilline

Date Introduced: February 05, 2002

Referred To: House Corporations

It is enacted by the General Assembly as follows:

1           SECTION 1. Section 44-5-23 of the General Laws in Chapter 44-5 entitled "Levy and  
2           Assessment of Local Taxes" is hereby amended to read as follows:  
3           **44-5-23. Assessment of back taxes on real estate.** — If any real estate liable to taxation  
4           in any city or town has been omitted in the assessment of any year or years and has thereby  
5           escaped taxation, or if any tax has been erroneously assessed upon any real estate liable to  
6           taxation in any city or town in any year or years due to a transcription error or mistake in the  
7           assessment itself, or if any tax has been ~~erroneously~~ or illegally assessed upon any real estate  
8           liable to taxation in any city or town in any year or years, ~~and because of the erroneous or illegal~~  
9           ~~assessment the tax cannot be collected, or if paid has been recovered,~~ or if any tax has been  
10           erroneously computed, the assessor of taxes of the city or town in the next annual assessment of  
11           taxes after the omission or erroneous or illegal assessment is known to him or her shall assess or  
12           reassess, as the case may be, a tax or taxes against the person or persons who were the owner or  
13           owners of the real estate in the year or years, to the same amount to which the real estate ought to  
14           have been assessed in the year or years. The assessment .s in addition to any assessment of taxes  
15           against the person or persons for the then current year, and shall be placed on a special tax roll  
16           and annexed to the general tax roll for the current year; provided, that the assessment or  
17           reassessment is made within six (6) years of the date of the assessment from which the real estate  
18           was omitted or in which it was erroneously or illegally assessed; and provided, further, that in  
19           case the real estate was held in trust at the time of the omission or erroneous or illegal assessment

1 and the title to the real estate has passed from the trustee or trustees who held the real estate in  
2 trust, then the tax or taxes shall be assessed against the person or persons who were the equitable  
3 owner or owners of the real estate at the time of the omission or erroneous or illegal assessment.

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

=====  
LC02076  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF

A N A C T  
RELATING TO ASSESSMENT OF BACK TAXES ON REAL ESTATE USED BY NEW  
RESIDENTS

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- 1 This act would provide for the assessment of back taxes on real estate in cases where the
- 2 tax has been erroneously assessed due to an error or mistake.
- 3 This act would take effect upon passage.

LC02076