

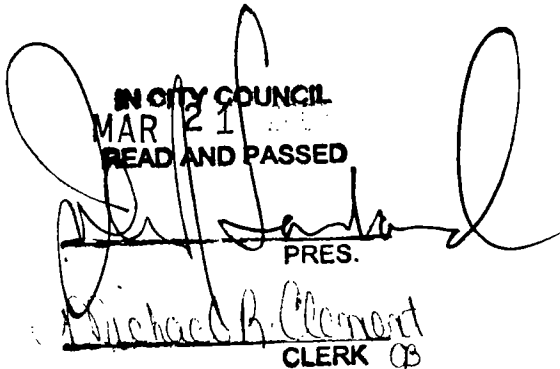
THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

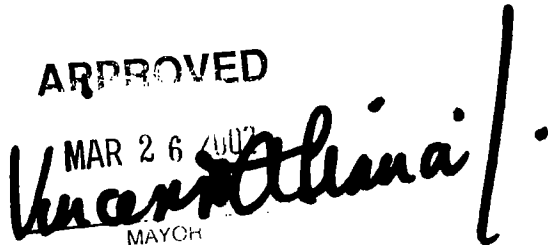
RESOLUTION OF THE CITY COUNCIL

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
BD

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

100 (By request)

2002 -- H 7394

LC02076

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.

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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

- 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.

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LC02076
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