

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 237

Approved May 11, 2001

2ND READING
3RD READING
IN CITY COUNCIL

RESOLVED, That the Members of the Providence City Council
hereby endorse and urge Passage by the General Assembly of Senate Bill
2001-S 0730 and House Bill 2001-H 5803 Relating to a Freeze on Property
Tax-- City of Providence, in substantially the form attached.

IN CITY COUNCIL
MAY 10 2001
READ AND PASSED

Richard A. Young
PRES., Acting
Robert L. Almont
CLERK

APPROVED

MAY 11 2001
Vincent A. Cianci
MAYOR

RECD AND PASSED
BY CITY COUNCIL

BRTS

CLERK

IN CITY COUNCIL
APR 5 2001
FIRST READING
REFERRED TO COMMITTEE ON
STATE LEGISLATION

Michael R. Clever CLERK
RD

THE COMMITTEE ON
State Legislation
Recommends Approval
Claire B. Hinchey CLERK
May 2, 2001

Commissioner Allen (By request)

STATE OF RHODE ISLAND

01-H 5803

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2001

A N A C T

RELATING TO FREEZE ON PROPERTY TAX -- CITY OF PROVIDENCE

2001-H 5803

Introduced By: Reps. Lima, Slater, Smith, Williams and Tejada

Date Introduced: February 6, 2001

Referred To: Committee on Corporations

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-31.1 in chapter 44-3 of the General Laws entitled "Property
2 Subject to Taxation" is hereby amended by adding thereto the following section:

3 44-3-31.1. The city of Providence -- Freeze of certain tax. -- (a) The city of
4 Providence is hereby authorized to provide by ordinance for the freezing of property taxes on
5 owner-occupied residential real estate, for 2000, at 105.5% of the amount of the property taxes
6 levied; for 1999 upon the assessed valuation as of December 31, 1998 (plus any property tax
7 attributable to additions to the property between December 31, 1998 and December 31, 1999);
8 and in subsequent years, at the amount of the property tax for the next prior year increased by the
9 percentage increase in the tax rate for real estate (plus any increase in taxes due to any additions
10 to the property between the date as of which the taxes are levied and the date as of which the
11 taxes for the next prior year were levied) provided the household income of the owner is not
12 greater than twenty-five thousand dollars (\$25,000) during the calendar year of the date of
13 assessment of the valuations.

14 (b) For the purposes of this section owner-occupied residential real estate is defined as
15 real property from one (1) to three (3) families owned and occupied by the owner or owners and
16 having not more than three (3) dwelling units, one (1) of the units of which constitutes the
17 principal residence of the owner or owners; such property includes assessor land, buildings or
18 improvements incidental to such habitation and used exclusively by the owners of the property or

01-H 5803

1 their guests or tenants.

2 (c) Household income for purpose of this section means all monies received by the owner
3 or owners, the spouse of any owner and any other person over eighteen (18) years of age
4 occupying the dwelling unit occupied by the owner or owners, from whatever source derived,
5 including, but not limited to, capital gains, dividends, interest, wages, pensions, annuities,
6 retirement and social security benefits, workers' compensation benefits, cash public assistance
7 and relief and any and all other monies received.

8 (d) The ordinance providing for such tax freeze may provide rules for determining
9 income, percentage increase in the tax rate, submission of proof of entitlement and such other
10 terms and conditions as the city council deems appropriate to carry out the provisions of this
11 section.

12 SECTION 2. All provisions of the general state law relating to the levy and assessment of
13 local taxes shall continue to apply to the city of Providence after the adoption of this act excep-
14 insofar as any provision thereof is inconsistent with the provisions of this act.

15 SECTION 3. Severability. - The invalidity of any section or sections or parts of any
16 section or sections shall not affect the validity of the remainder of the act.

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

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LC01701
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EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

A N A C T

RELATING TO FREEZE ON PROPERTY TAX -- CITY OF PROVIDENCE

1 This act would authorize the city of Providence to freeze property taxes on owner
2 occupied residential real estate.

3 This act would take effect upon passage.

LC02349

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2001

01-S 0730

A N A C T

RELATING TO FREEZE ON PROPERTY TAX -- CITY OF PROVIDENCE

01-S 0730

Introduced By: Senators Walton, Goodwin, Kells
and Perry

Date Introduced: February 14, 2001

Referred To: Senate Committee on Corporations

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-31.1 in chapter 44-3 of the General Laws entitled "Property
2 Subject to Taxation" is hereby amended by adding thereto the following section:

3 44-3-31.1. The city of Providence -- Freeze of certain tax. -- (a) The city of
4 Providence is hereby authorized to provide by ordinance for the freezing of property taxes on
5 owner-occupied residential real estate, for 2000, at 105.5% of the amount of the property taxes
6 levied; for 1999 upon the assessed valuation as of December 31, 1998 (plus any property tax
7 attributable to additions to the property between December 31, 1998 and December 31, 1999);
8 and in subsequent years, at the amount of the property tax for the next prior year increased by the
9 percentage increase in the tax rate for real estate (plus any increase in taxes due to any additions
10 to the property between the date as of which the taxes are levied and the date as of which the
11 taxes for the next prior year were levied) provided the household income of the owner is not
12 greater than twenty-five thousand dollars (\$25,000) during the calendar year of the date of
13 assessment of the valuations.

14 (b) For the purposes of this section owner-occupied residential real estate is defined as
15 real property from one (1) to three (3) families owned and occupied by the owner or owners and
16 having not more than three (3) dwelling units, one (1) of the units of which constitutes the
17 principal residence of the owner or owners; such property includes assessor land, buildings or
18 improvements incidental to such habitation and used exclusively by the owners of the property or

01-S 0730

1 their guests or tenants.

2 (c) Household income for purpose of this section means all monies received by the owner
3 or owners, the spouse of any owner and any other person over eighteen (18) years of age
4 occupying the dwelling unit occupied by the owner or owners, from whatever source derived,
5 including, but not limited to, capital gains, dividends, interest, wages, pensions, annuities,
6 retirement and social security benefits, workers' compensation benefits, cash public assistance
7 and relief and any and all other monies received.

8 (d) The ordinance providing for such tax freeze may provide rules for determining
9 income, percentage increase in the tax rate, submission of proof of entitlement and such other
10 terms and conditions as the city council deems appropriate to carry out the provisions of this
11 section.

12 SECTION 2. All provisions of the general state law relating to the levy and assessment of
13 local taxes shall continue to apply to the city of Providence after the adoption of this act except
14 insofar as any provision thereof is inconsistent with the provisions of this act.

15 SECTION 3. Severability. – The invalidity of any section or sections or parts of any
16 section or sections shall not affect the validity of the remainder of the act.

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

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