

THE CITY OF PROVIDENCE  
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

# RESOLUTION OF THE CITY COUNCIL

No. 242

Approved May 11, 2001

RESOLVED, That the Members of the Providence City Council hereby endorse and urge Passage by the General Assembly of Senate Bill 2001-S 0742 and House Bill 2001-H 5805 Assessment of Back Taxes on Real Estate Used By New Residents, in substantially the form attached.

IN CITY COUNCIL  
MAY 10, 2001  
READ AND PASSED

  
ROBERT A. YOUNG  
PRES., Act 45

  
MICHAEL R. BENNETT  
CLERK

APPROVED

MAY 11 2001  
  
VINCENT CIANCI  
MAYOR

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

*Michael R. Claret* CLERK  
139

THE COMMITTEE ON  
*State Legislation*  
Recommends Approval  
*Claire Bestwick*  
May 2, 2001

*Carroll Allen (By request)*

LC02334

STATE OF RHODE ISLAND  
IN GENERAL ASSEMBLY **01-S 0742**

JANUARY SESSION, A.D. 2001

AN ACT

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

01-S 0742

Introduced By: Senators Ruggerio, Roney and Goodwin

Date Introduced: February 14, 2001

Referred To: Senate Committee on Corporations

It is enacted by the General Assembly as follows:

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

# 01-S 0742

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

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

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LC02334  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL

OF

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

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1 This act would allow a municipality to recalculate back municipal taxes that have been  
2 erroneously or illegally computed on real estate located within the municipality.

3 This act would take effect upon passage.

LC01911

STATE OF RHODE ISLAND  
IN GENERAL ASSEMBLY **01-H 5805**

JANUARY SESSION, A.D. 2001

A N A C T

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

2001-H 5805

Introduced By: Reps. Fox, Slater, Lima, Cicilline and Williams

Date Introduced: February 6, 2001

Referred To: Committee on 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 is 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

# 01-H 5805

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

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

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LC01911  
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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.