

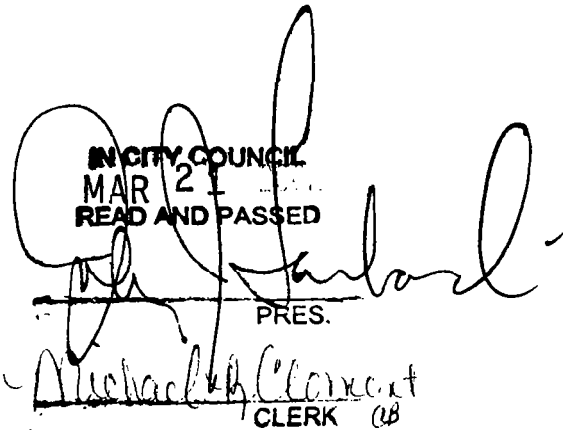
THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 181

Approved March 26, 2002

RESOLVED, That the City Council hereby endorses and urges passage by the General Assembly of Senate Bill 2002 – S 2791 and House Bill 2002 – H 7277 Relating to Revaluation of Assessment of Local Taxes in the City of Providence, substantially the form attached.

IN CITY COUNCIL
MAR 21 2002
READ AND PASSED

PRES.
Michael H. Clement
CLERK CB

APPROVED
MAR 26 2002

MAYOR

IN CITY COUNCIL
Jul. 21, 2002
FIRST READING
REFERRED TO COMMITTEE ON
STATE LEGISLATION
Michael R. Clement
CLERK

THE COMMITTEE ON
State Legislation
Recommends *Passage*
Michael R. Clement
CLERK
3/6/02

2002 (B. request)

Michael R. Clement

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY
JANUARY SESSION, A.D. 2002

A N A C T

RELATING TO REVALUATION OF THE ASSESSMENT OF LOCAL TAXES IN THE CITY
OF PROVIDENCE

Introduced By: Representatives Moura, and Lima

Date Introduced: February 05, 2002

Referred To: House Corporations

It is enacted by the General Assembly as follows:

SECTION 1. Section 44-5-11.6 of the General Laws in Chapter 44-5 entitled "Levy and Assessment of Local Taxes" is hereby amended to read as follows:

44-5-11.6. Assessment of valuations – Apportionment of levies. -- (a) Notwithstanding the provisions of section 44-5-11, beginning on December 31, 2000, the assessors in the several towns and cities shall conduct an update as defined in this section or shall assess all valuations and apportion the levy of all taxes legally ordered under the rules and regulations, not repugnant to law, as the town meetings and city councils, respectively, shall from time to time prescribe; provided, that the update or valuation is performed in accordance with the following schedules:

(1) For a transition period, for cities and towns who conducted or implemented a revaluation as of 1993 or in years later:

	Update	Revaluation
Lincoln	2000	2003
South Kingstown	2000	2003
Smithfield	2000	2003
West Warwick	2000	2003
Johnston	2000	2003
Burrillville	2000	2003
North Smithfield	2000	2003
Central Falls	2000	2003

1	North Kingstown	2000	2003
2	Jamestown	2000	2003
3	North Providence	2001	2004
4	Cumberland	2001	2004
5	Bristol	2004	2001
6	Charlestown	2001	2004
7	East Greenwich	2002	2005
8	Cranston	2002	2005
9	Barrington	2002	2005
10	Warwick	2003	2006
11	Warren	2003	2006
12	East Providence	2003	2006

13 The implementation date for this schedule is December 31st, of the stated year. Those
14 cities and towns not listed in this schedule, shall continue the revaluation schedule pursuant to
15 section 44-5-11. (b) For the post transition period and in years thereafter:

16		Update #1	Update #2	Revaluation
17	Woonsocket	2002	2005	2008
18	Pawtucket	2001	2004	2007
19	Portsmouth	2001	2004	2007
20	Coventry	2001	2004	2007
21	Providence	2002 <u>2003</u>	2005 <u>2006</u>	2008 <u>2009</u>
22	Foster	2002	2005	2008
23	Middletown	2002	2005	2008
24	Little Compton	2003	2006	2009
25	Scituate	2003	2006	2009
26	Westerly	2003	2006	2009
27	West Greenwich	2004	2007	2010
28	Glocester	2004	2007	2010
29	Richmond	2004	2007	2010
30	Bristol	2004	2007	2010
31	Tiverton	2005	2008	2011
32	Newport	2005	2008	2011
33	New Shoreham	2005	2008	2011
34	Narragansett	2005	2008	2011

1	Exeter	2005	2008	2011
2	Hopkinton	2005	2008	2011
3	Lincoln	2006	2009	2012
4	South Kingstown	2006	2009	2012
5	Smithfield	2006	2009	2012
6	West Warwick	2006	2009	2012
7	Johnston	2006	2009	2012
8	Burrillville	2006	2009	2012
9	North Smithfield	2006	2009	2012
10	Central Falls	2006	2009	2012
11	North Kingstown	2006	2009	2012
12	Jamestown	2006	2009	2012
13	North Providence	2007	2010	2013
14	Cumberland	2007	2010	2013
15	Charlestown	2007	2010	2013
16	East Greenwich	2008	2011	2014
17	Cranston	2008	2011	2014
18	Barrington	2008	2011	2014
19	Warwick	2009	2012	2015
20	Warren	2009	2012	2015
21	East Providence	2009	2012	2015

22 The implementation date for the this schedule is December 31st of the stated year. Upon
23 the completion of the update and revaluation according to this schedule, each city and town shall
24 conduct a revaluation within nine (9) years of the date of the prior revaluation and shall conduct
25 an update of real property every three (3) years from the last revaluation. (c) No later than
26 February 1, 1998, the director of the department of administration shall promulgate rules and
27 regulations consistent with the provisions of this section to define the requirements for the
28 updates which shall include, but not be limited to: (1) An analysis of sales; (2) A rebuilding of
29 land value tables; (3) A rebuilding of cost tables of all improvement items; and (4) A rebuilding
30 of depreciation schedules. Upon completion of an update, each city or town shall provide for a
31 hearing and/or appeal process for any aggrieved person to address any issue which arose during
32 the update. (d) The costs incurred by the towns and cities for the first update shall be borne by
33 the state in an amount not to exceed twenty dollars (\$20.00) per parcel. The costs incurred by the
34 towns and cities for the second update shall be borne eighty percent (80%) by the state (in an

1 amount not to exceed sixteen dollars (\$16.00) per parcel) and twenty percent (20%) by the town
2 or city and in the third update and thereafter, the state shall pay sixty percent (60%) of the update
3 (not to exceed twelve dollars (\$12.00) per parcel) and the town or city shall pay forty percent
4 (40%); provided, that for the second update and in all updates thereafter, that the costs incurred
5 by any city or town which is determined to be a distressed community pursuant to section 45-13-
6 12 shall be borne eighty percent (80%) by the state and twenty percent (20%) by the city or town
7 for all updates required by this section. (e) The office of municipal affairs, after consultation with
8 the league of cities and towns and the Rhode Island assessors' association, shall recommend
9 adjustments to the costs formula described in subsection (d) based upon existing market
10 conditions. (f) Any property, which is either exempt from the local property tax pursuant to
11 section 44-3-3 or which pays a city or town an amount in lieu of taxes, is not required to have its
12 values updated pursuant to this section, and the property is not eligible for the reimbursement
13 provisions of subsection (d). However, those properties which are exempt from taxation and are
14 eligible for state appropriations in lieu of property tax under the provisions of section 45-13-5.1
15 are eligible for state reimbursement pursuant to subsection (d), provided, that these properties
16 were revalued as part of that city or town's most recent property revaluation. (g) No city or town
17 is required to conduct an update pursuant to this section unless the state has appropriated
18 sufficient funds to cover the state's costs as identified in subsection (d). (h) Any city or town that
19 fails to conduct an update or revaluation as required by this section or requests and receives an
20 extension of the dates specified in this section shall receive the same amount of state aid under
21 sections 45-13-1, 45-13-5.1, and 45-13-12 in the budget year for which the new values were to
22 apply as the city or town received in-state aid in the previous budget year; provided, however, if
23 the new year's entitlement is lower than the prior year's entitlement, the lower amount applies. (i)
24 Any bill or resolution to extend the dates for a city or town to conduct an update or revaluation
25 must be approved by a two-thirds (2/3) majority of both houses of the general assembly.

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

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LC02085
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

A N A C T
RELATING TO REVALUATION OF THE ASSESSMENT OF LOCAL TAXES IN THE CITY
OF PROVIDENCE

- 1 This act would change the city of Providence's update 1 and update 2 and revaluation
2 provisions of section 44-5-11.6 in order to make the city of Providence consistent with the
3 uniform three-year update and revaluation provisions of the section.
4 This act would take effect upon passage.

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LC02085
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LC01778

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2002

A N A C T

RELATING TO REVALUATION OF THE ASSESSMENT OF LOCAL TAXES IN THE CITY
OF PROVIDENCE

Introduced By: Senators Goodwin, Ruggerio, Perry, Igliozi, and Walton

Date Introduced: February 07, 2002

Referred To: Senate Corporations

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-11.6 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-11.6. Assessment of valuations – Apportionment of levies.** – (a) Notwithstanding
4 the provisions of section 44-5-11, beginning on December 31, 2000, the assessors in the several
5 towns and cities shall conduct an update as defined in this section or shall assess all valuations
6 and apportion the levy of all taxes legally ordered under the rules and regulations, not repugnant
7 to law, as the town meetings and city councils, respectively, shall from time to time prescribe;
8 provided, that the update or valuation is performed in accordance with the following schedules:

9 (1) For a transition period, for cities and towns who conducted or implemented a revaluation as of
10 1993 or in years later:

	Update	Revaluation
12 Lincoln	2000	2003
13 South Kingstown	2000	2003
14 Smithfield	2000	2003
15 West Warwick	2000	2003
16 Johnston	2000	2003
17 Burrillville	2000	2003
18 North Smithfield	2000	2003
19 Central Falls	2000	2003

1	North Kingstown	2000	2003
2	Jamestown	2000	2003
3	North Providence	2001	2004
4	Cumberland	2001	2004
5	Bristol	2004	2001
6	Charlestown	2001	2004
7	East Greenwich	2002	2005
8	Cranston	2002	2005
9	Barrington	2002	2005
10	Warwick	2003	2006
11	Warren	2003	2006
12	East Providence	2003	2006

13 The implementation date for this schedule is December 31st, of the stated year. Those
14 cities and towns not listed in this schedule, shall continue the revaluation schedule pursuant to
15 section 44-5-11. (b) For the post transition period and in years thereafter:

16		Update #1	Update #2	Revaluation
17	Woonsocket	2002	2005	2008
18	Pawtucket	2001	2004	2007
19	Portsmouth	2001	2004	2007
20	Coventry	2001	2004	2007
21	Providence	2002 <u>2003</u>	2005 <u>2006</u>	2008 <u>2009</u>
22	Foster	2002	2005	2008
23	Middletown	2002	2005	2008
24	Little Compton	2003	2006	2009
25	Scituate	2003	2006	2009
26	Westerly	2003	2006	2009
27	West Greenwich	2004	2007	2010
28	Gloicester	2004	2007	2010
29	Richmond	2004	2007	2010
30	Bristol	2004	2007	2010
31	Tiverton	2005	2008	2011
32	Newport	2005	2008	2011
33	New Shoreham	2005	2008	2011
34	Narragansett	2005	2008	2011

1	Exeter	2005	2008	2011
2	Hopkinton	2005	2008	2011
3	Lincoln	2006	2009	2012
4	South Kingstown	2006	2009	2012
5	Smithfield	2006	2009	2012
6	West Warwick	2006	2009	2012
7	Johnston	2006	2009	2012
8	Burrillville	2006	2009	2012
9	North Smithfield	2006	2009	2012
10	Central Falls	2006	2009	2012
11	North Kingstown	2006	2009	2012
12	Jamestown	2006	2009	2012
13	North Providence	2007	2010	2013
14	Cumberland	2007	2010	2013
15	Charlestown	2007	2010	2013
16	East Greenwich	2008	2011	2014
17	Cranston	2008	2011	2014
18	Barrington	2008	2011	2014
19	Warwick	2009	2012	2015
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22 The implementation date for the this schedule is December 31st of the stated year. Upon
23 the completion of the update and revaluation according to this schedule, each city and town shall
24 conduct a revaluation within nine (9) years of the date of the prior revaluation and shall conduct
25 an update of real property every three (3) years from the last revaluation. (c) No later than
26 February 1, 1998, the director of the department of administration shall promulgate rules and
27 regulations consistent with the provisions of this section to define the requirements for the
28 updates which shall include, but not be limited to: (1) An analysis of sales; (2) A rebuilding of
29 land value tables; (3) A rebuilding of cost tables of all improvement items; and (4) A rebuilding
30 of depreciation schedules. Upon completion of an update, each city or town shall provide for a
31 hearing and/or appeal process for any aggrieved person to address any issue which arose during
32 the update. (d) The costs incurred by the towns and cities for the first update shall be borne by
33 the state in an amount not to exceed twenty dollars (\$20.00) per parcel. The costs incurred by the
34 towns and cities for the second update shall be borne eighty percent (80%) by the state (in an

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2 or city and in the third update and thereafter, the state shall pay sixty percent (60%) of the update
3 (not to exceed twelve dollars (\$12.00) per parcel) and the town or city shall pay forty percent
4 (40%); provided, that for the second update and in all updates thereafter, that the costs incurred
5 by any city or town which is determined to be a distressed community pursuant to section 45-13-
6 12 shall be borne eighty percent (80%) by the state and twenty percent (20%) by the city or town
7 for all updates required by this section. (e) The office of municipal affairs, after consultation with
8 the league of cities and towns and the Rhode Island assessors' association, shall recommend
9 adjustments to the costs formula described in subsection (d) based upon existing market
10 conditions. (f) Any property, which is either exempt from the local property tax pursuant to
11 section 44-3-3 or which pays a city or town an amount in lieu of taxes, is not required to have its
12 values updated pursuant to this section, and the property is not eligible for the reimbursement
13 provisions of subsection (d). However, those properties which are exempt from taxation and are
14 eligible for state appropriations in lieu of property tax under the provisions of section 45-13-5.1
15 are eligible for state reimbursement pursuant to subsection (d), provided, that these properties
16 were revalued as part of that city or town's most recent property revaluation. (g) No city or town
17 is required to conduct an update pursuant to this section unless the state has appropriated
18 sufficient funds to cover the state's costs as identified in subsection (d). (h) Any city or town that
19 fails to conduct an update or revaluation as required by this section or requests and receives an
20 extension of the dates specified in this section shall receive the same amount of state aid under
21 sections 45-13-1, 45-13-5.1, and 45-13-12 in the budget year for which the new values were to
22 apply as the city or town received in-state aid in the previous budget year; provided, however, if
23 the new year's entitlement is lower than the prior year's entitlement, the lower amount applies. (i)
24 Any bill or resolution to extend the dates for a city or town to conduct an update or revaluation
25 must be approved by a two-thirds (2/3) majority of both houses of the general assembly.

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

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