



General Assembly

February Session, 2004

Amendment

LCO No. 5339

SB0045605339SR0

Offered by:
SEN. COOK, 18th Dist.

To: Subst. Senate Bill No. 456 File No. 592 Cal. No. 424

"AN ACT CONCERNING REVALUATION OF PROPERTY BY MUNICIPALITIES."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective from passage, and applicable to assessment*
4 *years commencing on or after October 1, 2002*) (a) Notwithstanding the
5 provisions of any general statute or any municipal charter, the
6 assessors for the towns of Killingly and North Stonington shall, not
7 later than thirty days after the effective date of this section, correct the
8 October 1, 2002, and October 1, 2003, grand lists of said towns, to
9 remove any real property that was subject to property taxation on or
10 prior to October 1, 2002, by any town, village or similar taxing entity
11 located in the state of Rhode Island. Said assessors shall issue a single
12 certificate of correction for each such grand list that identifies each real
13 property account subject to such removal, and which shall include a
14 reference to the provisions of this section with respect to the reason for
15 removal.

16 (b) If the property tax applicable to any real property account
17 identified on a certificate of correction filed pursuant to subsection (a)
18 of this section has not been levied or has not been paid, such tax shall
19 be abated. If the property tax with respect to any such real property
20 account has been paid, the town that received such payment shall,
21 notwithstanding the provisions of section 12-129 of the general statutes
22 refund to the taxpayer the amount of said tax payment together with
23 any interest that may have been applied under the provisions of
24 section 12-145 of the general statutes. Such refunds shall be issued not
25 later than thirty days following the date on which such certificate of
26 correction is filed on the appropriate grand list.

27 (c) The assessors for the towns of Killingly and North Stonington
28 shall, not later than ten days after filing each certificate of correction, as
29 required under subsection (a) of this section, send a notice in writing to
30 the clerk of each district to whom a grand list for October 1, 2002, and
31 October 1, 2003, was furnished, pursuant to section 7-328 of the general
32 statutes. Such notice shall identify the real property accounts located in
33 such district that have been removed from such town's October 1, 2002,
34 and October 1, 2003, grand lists. The district clerk shall immediately
35 file such notice on the appropriate grand list for the district. The filing
36 of such notice shall serve to correct the grand list for such district by
37 removing said real property accounts. If the property tax applicable to
38 any such account identified on said notice has not been levied or has
39 not been paid, such tax shall be abated. If the property tax levied by
40 the district with respect to any account so identified has been paid, the
41 district shall, notwithstanding the provisions of section 12-129 of the
42 general statutes, refund to the taxpayer the amount of said tax together
43 with any interest that may have been applied under the provisions of
44 section 12-145 of the general statutes. Such refunds shall be issued not
45 later than thirty days following the date on which such notice is filed
46 on the appropriate grand list for such district.

47 (d) Notwithstanding the provisions of any general statute or any
48 municipal charter, an assessor for any town that has a border that
49 includes a boundary of the state of Rhode Island shall not include in

50 the October 1, 2004, and October 1, 2005, grand list of such town any
51 real property that was subject to property taxation on or prior to
52 October 1, 2002, by any town, village or similar taxing entity located in
53 the state of Rhode Island."