

Taxes of new real estate construction

RIGL SECTION 44-5-13.25

§ 44-5-13.25 Assessment and taxation of new real estate construction in the Town of Narragansett. – (a) Completed new construction of real estate in Narragansett completed after any assessment date is liable for the payment of municipal taxes from the date the certificate of occupancy is issued or the date on which the new construction is first used for the purpose for which it was constructed, whichever is the earlier, prorated for the assessment year in which the new construction is completed. The prorated tax is computed on the basis of the rate of tax applicable with respect to the property, including the applicable rate of tax in any tax district in which the property is subject to tax following completion of the new construction, on the date the property becomes liable for the prorated tax in accordance with this section.

(b) The building inspector issuing the certificate shall, within ten (10) days after issuing the certificate, notify, in writing, the assessor of the issuance of the certificate of occupancy.

(c) After certification of the tax roll, on or before June 15th, and not later than ninety (90) days, after receipt by the assessor of the notice from the building inspector or from a determination by the assessor that the new construction is being used for the purpose for which it was constructed, the assessor shall determine the increment by which the assessment for the completed construction exceeds the assessment on the tax roll for the immediately preceding assessment date. The assessor shall prorate that amount from the date of issuance of the certificate of occupancy or the date on which the new construction was first used for the purpose for which it was constructed, as the case may be, to the assessment date immediately preceding assessment date and shall within five (5) days notify the record owner as appearing on the tax roll and tax collector of the additional assessment.

(d) Any person claiming to be aggrieved by the action of the assessor must file an appeal to the assessor within thirty (30) days from the date that the prorated tax payment is due without penalty. If still aggrieved, the taxpayer may appeal to the board of assessment review within ninety (90) days from the date the prorated tax payment is due. Any person still aggrieved may within thirty (30) days of the tax board of review's decision notice, file a petition in superior court.

(e) Upon receipt of the notice from the assessor, the tax collector shall, if the notice is received after the normal billing date, within ten (10) days thereafter mail or hand a bill to the owner based upon an amount prorated by the assessor. The tax is due and payable and collectible as other municipal taxes and subject to the same liens and processes of collection; provided that the tax is due and payable in an initial or single installment due and payable not sooner than thirty (30) days after the date the bill is mailed or handed to the owner, and in any remaining, regular installments, as they are due and payable, and the several installments of a tax due and payable are equal.

(f) Nothing in this section is deemed to authorize the collection of taxes twice in respect to the land assessment or other improvements previously assessed on the immediate preceding assessment date.

(g) This section only applies to taxes levied and property assessed in the town of Narragansett