

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

A N A C T

RELATING TO TAXATION - TAX SALES

Introduced By: Senators Jabour, Metts, and Pichardo

Date Introduced: March 10, 2011

Referred To: Senate Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-9-10 of the General Laws in Chapter 44-9 entitled "Tax Sales" is
2 hereby amended to read as follows:
3 **44-9-10. Notice of sale to taxpayer.** -- (a) Whether or not the person or general
4 partnership to whom the estate is taxed as of December 31st prior to the tax sale is a resident of
5 this state, the collector shall, in addition to the foregoing, notify the taxpayer of the time and place
6 of sale first by first-class mail not less than ninety (90) days before the date of sale or any
7 adjournment of the sale, and again by certified mail not less than forty (40) days before the date
8 of sale or any adjournment of the sale, sent postpaid to the street address of the real estate liable
9 for payment of taxes, and, if different, to the taxpayer's address listed with the tax assessor's
10 office of the city or town where the real estate is located or to any other address which the
11 taxpayer designates by written notice to the tax assessor, or to the address of the taxpayer stated
12 on the deed recorded in the land evidence records of the city or town where the real estate is
13 located or to the last known address of the taxpayer or be left at the taxpayer's last known address
14 or personally served on the taxpayer not less than thirty (30) days before the date of sale or any
15 adjournment of the sale, but no notice of adjournments shall be necessary other than the
16 announcement made at the sale. Copies of such notices shall also be sent or hand delivered at the
17 same time as prescribed above, to the Rhode Island Housing and Mortgage Finance Corporation.
18 Failure to notify the Rhode Island Housing and Mortgage Finance Corporation as prescribed
19 herein shall nullify any tax sale of any property with respect to which such notice was not given.

1 (b) Persons aged sixty-five (65) years and over or persons suffering from a disability
2 may designate a third party to whom notice may be sent as required pursuant to this section by
3 advising the tax assessor of the name and address of the person.

4 (c) If the estate taxed is a corporation, the notice may be sent either by registered or
5 certified mail to its place of business or left at the business office of the corporation with some
6 person employed there.

7 (d) In the event the person to whom the estate is taxed is listed in the records of the
8 assessor and/or collector as having applied for and been granted a property tax abatement based
9 wholly or partially on the age of the taxpayer, then the collector shall also notify the department
10 of elderly affairs by certified mail or hand delivery as described herein [not less than forty \(40\)](#)
11 [days before the date of sale](#). Failure to notify the department of elderly affairs as prescribed
12 herein shall nullify any tax sale of any property with respect to which such notice was not given.

13 (e) Within ninety (90) days after the end of each calendar year, the department of elderly
14 affairs shall prepare and submit an annual report to the governor, the speaker of the house of
15 representatives, the president of the senate and the secretary of state. The report shall contain
16 information concerning the number of notices received by the department of elderly affairs
17 pursuant to this section of law during the calendar year, and information concerning the identity
18 of the specific parcels that might be sold in each city or town as well as a description of exactly
19 what action followed on each such notice. The report shall conclude by indicating the present
20 status of each case in which the department received such a notice as well as an indication as to
21 whether each such case is open or closed.

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would require forty (40) days notice to the department of elderly affairs prior to
- 2 property tax sales of property owned by persons sixty-five (65) years of age or older.
- 3 This act would take effect upon passage.

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