

2011 -- S 0920

=====
LC02420
=====

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2011

A N A C T

RELATING TO TAXATION - COLLECTION OF TAXES GENERALLY - MUNICIPAL LIEN

Introduced By: Senators Hodgson, and Shibley

Date Introduced: April 28, 2011

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-11 of the General Laws in Chapter 44-7 entitled "Collection of
2 Taxes Generally" is hereby amended to read as follows:

3 **44-7-11. Collectors to furnish statements of liens.** -- (a) Cities, towns or fire districts. -
4 The collector of taxes for any city, town, or fire district shall, on written application by any
5 person, and within five (5) days thereafter, excluding Saturdays, Sundays, and holidays, furnish to
6 the applicant a single certificate of all taxes and other assessments, including water rates and
7 charges, which at the time constitute liens on the parcel of real estate specified in the application
8 and are payable on account of the real estate. The certificate shall be itemized and shall show the
9 amounts payable on account of all taxes and assessments, rates, fees and charges, so far as the
10 amounts are fixed and ascertained, and if the amounts are not then ascertainable, it shall be
11 expressed in the certificate. In addition, the tax certificate shall include: (1) a statement as to
12 whether there are any tax sales scheduled which would affect the parcel of real estate noted in the
13 certificate; and (2) a statement as to whether any of taxes or other assessments noted on the tax
14 certificate as being paid in full were paid as the result of a sale held pursuant to the provisions of
15 chapter 9 of this title within the twelve (12) month period immediately preceding issuance of the
16 certificate. Any city or town officer or board doing any act toward establishing any tax
17 assessment, lien, fees or charge upon any real estate in the city or town shall transmit a notice of
18 that act to the collector of taxes. The collector of taxes shall charge not more than twenty-five
19 dollars (\$25.00) for each certificate so issued, and the money so received shall be paid into the

1 city or town treasury. A certificate issued on or after October 1, 1966, under this section may be
2 filed or recorded with the land evidence records of the city or town in which the real estate shall
3 be situated within sixty (60) days after its date, and if filed or recorded shall operate to discharge
4 the parcel of real estate specified from the liens for all taxes, assessments or portions, rates, fees
5 and charges which do not appear by the certificate to constitute liens, except the taxes,
6 assessments or portions, rates, fees and charges which have accrued within one year immediately
7 preceding the date of the certificate; provided, that they are noted in the certificate, and the taxes,
8 assessments or portions, rates, and charges concerning which a statement has been filed or
9 recorded in the land evidence records. A certificate issued under this section shall not affect the
10 obligation of any person liable for the payment of any tax, assessment, rate, fee, or charge.

11 (b) The fee to be paid for filing the certificate with the registry of deeds is eight dollars
12 (\$8.00).

13 (c) Barrington. - In the town of Barrington, the tax collector shall, upon application for
14 any municipal lien certificate, include and attach to the certificate at no additional fee, ~~as~~ a
15 separate motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at
16 the time are due and payable to the town on account of any owner of any real estate referenced in
17 the application. The closing agent presiding at the closing on any transfer of the real estate shall
18 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
19 to the tax collector along with the forwarding address of the owner transferring the real estate.

20 (d) Warren. - In the town of Warren, the tax collector shall, upon application for any
21 municipal lien certificate, include and attach to the certificate at no additional fee, ~~as~~ a separate
22 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
23 are due and payable to the town on account of any owner of any real estate referenced in the
24 application. The closing agent presiding at the closing on any transfer of the real estate shall
25 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
26 to the tax collector along with the forwarding address of the owner transferring the real estate.

27 (e) Smithfield. - In the town of Smithfield, the tax collector shall, upon application for
28 any municipal lien certificate, include and attach to the certificate at no additional fee, ~~as~~ a
29 separate motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at
30 the time are due and payable to the town on account of any owner of any real estate referenced in
31 the application. The closing agent presiding at the closing on any transfer of the real estate shall
32 collect the sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
33 to the tax collector along with the forwarding address of the owner transferring any real estate.
34 This section does apply to refinancing transactions or to transfers of real estate within a family

1 without consideration.

2 (f) City, town or fire district. - The collector of taxes for any city, town, or fire district
3 may, upon application for any municipal lien certificate, include and attach to the certificate at no
4 additional fee, ~~as~~ a separate motor vehicle excise tax certificate setting forth all motor vehicle
5 excise taxes which at the time are due and payable to the town on account of any owner of any
6 real estate referenced in the application. The closing agent presiding at the closing on any transfer
7 of the real estate shall collect all sums due as set forth on the motor vehicle excise tax certificate
8 and transmit the sums to the tax collector along with the forwarding address of the owner
9 transferring any real estate. This section does apply to refinancing transactions or to transfers of
10 real estate within a family without consideration.

11 (g) Scituate. - In the town of Scituate, the tax collector shall, upon application for any
12 municipal lien certificate, include and attach to the certificate at no additional fee, ~~as~~ a separate
13 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
14 are due and payable to the town on account of any owner of any real estate referenced in the
15 application. The closing agent presiding at the closing on any transfer of the real estate shall
16 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
17 to the tax collector along with the forwarding address of the owner transferring the real estate.

18 (h) Bristol. - In the town of Bristol, the tax collector shall, upon application for any
19 municipal lien certificate, include and attach to the certificate at no additional fee, ~~as~~ a separate
20 motor vehicle excise tax certificate setting forth all motor vehicle excise taxes which at the time
21 are due and payable to the town on account of any owner of any real estate referenced in the
22 application. The closing agent presiding at the closing on any transfer of the real estate shall
23 collect all sums due as set forth on the motor vehicle excise tax certificate and transmit the sums
24 to the tax collector along with the forwarding address of the owner transferring the real estate.

25 (i) East Greenwich. – In the town of East Greenwich, the tax collector shall, upon
26 application for any municipal lien certificate, include and attach to the certificate at no additional
27 fee, a separate motor vehicle excise tax certificate setting forth all motor vehicle excise taxes
28 which at the time are due and payable to the town on account of any owner of any real estate
29 referenced in the application. The closing agent presiding at the closing on any transfer of the real
30 estate shall collect the sums due as set forth on the motor vehicle excise tax certificate and
31 transmit the sums to the tax collector along with the forwarding address of the owner transferring
32 any real estate. This section does apply to refinancing transactions or to transfers of real estate
33 within a family without consideration.

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

=====
LC02420
=====

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - COLLECTION OF TAXES GENERALLY - MUNICIPAL LIEN

- 1 This act would add East Greenwich to the municipalities directed to attach a motor
- 2 vehicle tax addendum to municipal lien certificates when issued.
- 3 This act would take effect upon passage.

=====
LC02420
=====