TOWN OF HOPKINTON, RI
Chapter 229

The Town Council of the Town of Hopkinton does hereby ordain the following:

Chapter 19, Taxation, Article I, Section 19-2 of the Code of Ordinances of the Town of Hopkinton, Rhode Island is hereby amended as follows:

1. Chapter 19, Taxation, Article I, Section 19-2, When Interest Waived, is hereby repealed and replaced with the following:

Sec. 19-2. When interest waived.

A. Interest of $1.00 or Less

The town hereby waives interest assessed that totals one dollar ($1.00) or less.

B. Interest on One Quarter's Overdue Tax Payment

(1). Pursuant to Rhode Island General Laws section 44-5.8-1, the Tax Collector is authorized and directed to waive one quarter's worth of interest on one overdue property tax payment and allow the remaining balance of taxes owed to be paid on a quarterly basis if all of the following conditions are satisfied by the taxpayer:

a). the property subject to the overdue payment is the residence of the taxpayer and has been for the five (5) years immediately preceding the tax payment which is overdue;

b). the request for the waiver of interest is in writing, signed and dated by the taxpayer;

c). the taxpayer has made timely payments of taxes to the town for the five (5) years immediately preceding the tax

payment which is overdue with the burden of proof of timely payments being upon the taxpayer; and

d). the bill for which the payment is overdue was issued less than two (2) years prior to the date of the request for a waiver of interest.

(2). In no event shall the waiver of interest on a tax payment exceed five hundred dollars ($500.00). Decisions of the tax collector shall be in writing and contain notice to the Town Council and the Town Manager. If the taxpayer receives an adverse decision from the tax collector, the taxpayer must pay the interest and after paying said interest, may then appeal the matter by filing a claim for reimbursement with the Town Council within ten (10) days of the decision.

(3). Any request for a waiver of taxes which meets all of the criteria established by this section shall be granted by the Town.

(4). The tax collector is authorized to promulgate forms that shall be used to implement this section.

2. All other parts of Chapter 19 to remain in full force and effect; and

3. This Amendment shall take effect immediately upon passage.

Adopted: March 18, 2013

ATTEST: Elizabeth J. Cook-Martin

Elizabeth J. Cook-Martin
Town Clerk

TOWN OF HOPKINTON
TAX COLLECTOR'S OFFICE

REQUEST FOR WAIVER OF INTEREST ON
AN OVERDUE QUARTERLY TAX PAYMENT

Taxpayer Name(s): _____

Property Location: _____

Parcel ID#/Acct#: _____

Telephone #: _____

To be completed by Taxpayer:

I hereby certify that the following information is true:

1. I/We currently reside at the above-referenced property and have resided there since_____(must be at least 5 years immediately preceding the tax payment which is overdue).

2. I/We have made timely payment of all taxes to the Town for 5 years immediately preceding the tax payment which is overdue. _____ (yes/no).

3. The bill for which the payment is overdue was issued on _____ (must be less than 2 years prior to the date of this waiver of interest request).

4. This waiver request is in the amount of _____ (cannot exceed $500.00).

Signed: _____ Dated:_____

_____ _____

To be completed by Tax Collector:

Approved/Denied: _____

Tax Year _____

Annual Tax: _____

Tax Waived: _____

Signed: _____

Dated: _____

Copy provided to the taxpayer:
Copy forwarded to Town Council and Town Manager: _____

Appeal Rights: **If the request is denied, you must pay the interest in full and then may file a claim for reimbursement with the Town Council within 10 days of the date noted above that this decision was provided to you.**