

Posted: June 30, 2020

Proposed amendment to Chapter 229 of the Code of Ordinances of the Town of Hopkinton, specifically Section 19-2(B)(1)(a) of Chapter 19, Taxation, Article I, entitled *When interest waived*, introduced and sponsored by Council President Landolfi.

The proposed amendment would correct a typographical error in the reference to the Rhode Island General Laws in Section 19-2(1)(B)(1)(A), where it reads RIGL “section 44-5.8-1”, and substitute for that citation RIGL “section 44-5-8.1”. In addition, the proposed amendment, if enacted, would add the words “or place of business” after the word “residence” and “before the phrase “of the taxpayer” found in Sec. 19-2(1)(B)(1)(A) of Chapter 229. The purpose of the proposed amendment would be to extend to taxpayer-owned places of businesses the opportunity to seek a waiver payment of one quarter’s worth of interest on one overdue property tax payment subject to the same conditions currently applicable to taxpayers’ personal residences.

Hearing Date: July 20, 2020

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 Chapter 19, Taxation, Article I, Section 19-2, When Interest Waived, is hereby repealed and replaced with the following: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

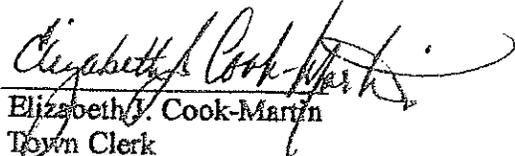
(4). The tax collector is authorized to promulgate forms that shall be used to implement this section.

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
Town Clerk

TITLE 44

Taxation

CHAPTER 44-5

Levy and Assessment of Local Taxes

SECTION 44-5-8.1

§ 44-5-8.1. Waiver of interest on overdue quarterly tax payments.

(a) Notwithstanding any other provision in this chapter to the contrary, any city or town may, by ordinance duly enacted, authorize a waiver of interest on one quarter's 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:

(1) 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.

(2) The request for a waiver of interest is in writing, signed and dated by the taxpayer.

(3) The taxpayer has made timely payments of taxes to the city or town for the five (5) years immediately preceding the tax payment, which is overdue. The burden of proof of timely payments shall be upon the taxpayer.

(4) 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.

(b) In no event shall the waiver of interest on a tax bill exceed five hundred dollars (\$500). Decisions of the tax collector shall be in writing and contain a notice to the city or town council. If the taxpayer receives an adverse decision from the tax collector, the taxpayer must pay the interest and may file a claim for reimbursement with the city or town council within ten (10) days of the decision.

(c) Any request for a waiver of taxes which meets criteria established by this section pursuant to a duly enacted ordinance shall be granted by the city or town.

History of Section.

(P.L. 2001, ch. 92, § 1.)