

**THE CITY OF WARWICK  
STATE OF RHODE ISLAND**

**RESOLUTION OF THE CITY COUNCIL**

**NO..... DATE.....**

**APPROVED.....MAYOR**

**A RESOLUTION REQUESTING THE GENERAL ASSEMBLY TO AMEND  
R.I.G.L. §44-5-8.1 REGARDING WAIVER OF INTEREST  
ON OVERDUE QUARTER TAX PAYMENTS**

**Resolved that,**

WHEREAS, the health, safety and welfare of the citizens of Warwick are matters of paramount importance to the City Council; and

WHEREAS, R.I.G.L. § 44-5-8.1 provides standards by which a municipality may waive interest on one quarter's overdue property tax payment and allow the remaining balance of taxes owed to be paid on a quarterly basis; and

WHEREAS, consistent with R.I.G.L. § 44-5-8.1, the City of Warwick via O-01-6, enacted Section 74-3 of the Code of Ordinances regarding waiver of interest on overdue tax payments; and

WHEREAS, situations have arisen where long-term residents who have timely made tax payments to the City in excess of five years are unable to qualify for waiver of interest under R.I.G.L. § 44-5-8.1 and Section 74-3 of the Code of Ordinances of the City of Warwick because they changed residences in the City within five years; and

WHEREAS, the Warwick City Council desires that the General Assembly amend R.I.G.L. § 44-5-8.1 to extend the waiver of interest opportunity to persons in their current residence, regardless of length of time in such residence, provided the other statutory and ordinance provisions are satisfied, including having made five years of timely tax payments to the City on other property.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Warwick respectfully requests the General Assembly to enact legislation amending R.I.G.L. § 44-5-8.1 as follows:

1       **§ 44-5-8.1. Waiver of interest on overdue quarterly tax payments.**  
2

3       (a) Notwithstanding any other provision in this chapter to the contrary, any city or town  
4       may, by ordinance duly enacted, authorize a waiver of interest on one quarter's overdue  
5       property tax payment and allow the remaining balance of taxes owed to be paid on a  
6       quarterly basis if all of the following conditions are satisfied by the taxpayer:  
7

8       (1) The property subject to the overdue payment is the residence of the taxpayer ~~and has~~  
9       ~~been for the five (5) years immediately preceding the tax payment which is overdue.~~  
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11       (2) The request for a waiver of interest is in writing, signed and dated by the taxpayer.  
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13       (3) The taxpayer has made timely payments of taxes to the city or town for the five (5)  
14       years immediately preceding the tax payment, which is overdue. The burden of proof of  
15       timely payments shall be upon the taxpayer.  
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17       (4) The bill for which the payment is overdue was issued less than two (2) years prior to  
18       the date of the request for a waiver of interest.  
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20       (b) In no event shall the waiver of interest on a tax bill exceed five hundred dollars  
21       (\$500). Decisions of the tax collector shall be in writing and contain a notice to the city or  
22       town council. If the taxpayer receives an adverse decision from the tax collector, the  
23       taxpayer must pay the interest and may file a claim for reimbursement with the city or  
24       town council within ten (10) days of the decision.  
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26       (c) Any request for a waiver of taxes which meets criteria established by this section  
27       pursuant to a duly enacted ordinance shall be granted by the city or town.  
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30       BE IT FURTHER RESOLVED, that the City Clerk send a copy of this Resolution to the  
31       City's Representatives and Senators in the Rhode Island General Assembly.  
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33       This Resolution shall take effect upon passage.  
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36                               SPONSORED BY:   COUNCILMAN LADOUCEUR  
37

38                               COMMITTEE:       INTERGOVERNMENTAL  
39