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:
§ 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.

BE IT FURTHER RESOLVED, that the City Clerk send a copy of this Resolution to the City’s Representatives and Senators in the Rhode Island General Assembly.

This Resolution shall take effect upon passage.

SPONSORED BY: COUNCILMAN LADouceur

COMMITTEE: INTERGOVERNMENTAL