

H-6232

## City of Pawtucket

### RESOLUTION OF THE CITY COUNCIL

APPROVED: 4/10/2025

***Resolved,***

**WHEREAS,** ensuring that the city property tax system is fair and equitable to all taxpayers is a matter of paramount importance to Pawtucket city officials; and

**WHEREAS,** state law currently authorizes the city of Pawtucket to separate property into different classes for the purpose of taxation; and

**WHEREAS,** as currently enacted, the law allows for four classes of ratable property in Pawtucket, the first for residential real estate, the second for commercial and industrial real estate, the third for ratable tangible personal property, and the fourth for motor vehicles and trailers, as defined in RIGL 44-5-20.2; and

**WHEREAS,** Pawtucket officials believe this should be amended to create a fifth class for non-owner-occupied residential real estate of five units or less; and

**WHEREAS,** city officials believe that this amendment would assist home-owners maintain their primary residence and allow greater flexibility to ensure tax fairness in the property tax system of the city; and

**WHEREAS,** this amendment would limit class 5 property tax rates to 175% of class 1 property tax rates; and

**WHEREAS,** Pawtucket officials believe that this legislation is in the best interest of the residents in Pawtucket.

**NOW, THEREFORE, BE IT RESOLVED, THAT THE PAWTUCKET CITY COUNCIL, AT THE REQUEST OF MAYOR DONALD R. GREBIEN, DOES HEREBY SUPPORT LEGISLATION TO AMEND THE PAWTUCKET TAX CLASSIFICATION SYSTEM BY CREATING A 5<sup>TH</sup> TAX CLASS FOR NON-OWNER-OCCUPIED RESIDENTIAL PROPERTY OF FIVE UNITS OR LESS. AND URGES THE PAWTUCKET DELEGATION TO THE GENERAL ASSEMBLY TO WORK DILIGENTLY IN FURTHERANCE OF ITS PASSAGE.**

City Clerk's Office  
Pawtucket, RI

Date

APRIL 30, 2025

A TRUE COPY

ATTEST:



City Clerk

RESOLUTION OF THE CITY COUNCIL  
CITY OF PAWTUCKET

RESOLUTION IN SUPPORT OF  
LEGISLATION TO AMEND THE  
PAWTUCKET TAX CLASSIFICATION  
SYSTEM BY CREATING A 5th TAX CLASS  
FOR NON-OWNER-OCCUPIED  
RESIDENTIAL PROPERTY OF FIVE UNITS  
OR LESS

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/ /  
\_\_\_\_\_  
Clerk

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READ AND REFERRED TO THE  
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COMMITTEE

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Clerk

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COMMITTEE  
RECOMMENDS \_\_\_\_\_

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Chair

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READ AND PASSED ON A ROLL CALL  
VOTE: AYES 9 NOES 0

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4/9/2025  
*Richard Goldstein*  
\_\_\_\_\_  
Clerk

\_\_\_\_\_  
\_\_\_\_\_  
APPROVED

4/10/2025

*[Signature]*  
\_\_\_\_\_  
MAYOR



STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Representatives Messier, Serpa, Furtado, Cruz, and Fellela

Date Introduced: April 11, 2025

Referred To: House Municipal Government & Housing

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-5-20.1, 44-5-20.2 and 44-5-20.3 of the General Laws in Chapter  
2 44-5 entitled "Levy and Assessment of Local Taxes" are hereby amended to read as follows:

3 **44-5-20.1. Pawtucket — Property tax classification — Eligibility.**

4 ~~The~~ Notwithstanding any provisions to the contrary, the city of Pawtucket is authorized to  
5 adopt a system of property tax classification.

6 **44-5-20.2. Pawtucket — Property tax classification — List of ratable property.**

7 (a) Under the system of classification of taxable property adopted by the city of Pawtucket,  
8 all ratable property in the city of Pawtucket shall be classified by the assessor as follows:

9 (1) Class-1: all residential real estate, which consists of not more than ~~five (5) dwelling~~  
10 ~~units and all residential real estate that consists of~~ six (6) dwelling units in which at least one unit  
11 is owner-occupied. Class 1 includes all mobile/manufactured homes, which are owner-occupied;

12 (2) Class 2: all commercial and industrial real estate and all residential real estate which  
13 consists of six (6) dwelling units in which no units are owner-occupied and all residential real estate  
14 which consists of more than six (6) dwelling units;

15 (3) Class 3: all ratable tangible personal property;

16 (4) Class 4: all motor vehicles and trailers subject to the excise tax created by chapter 34  
17 of this title;

18 (5) Class 5: all residential real estate which consists of not more than five (5) dwelling units  
19 in which no units are owner-occupied. Class 5 includes all mobile and manufactured homes which

1 [are not owner-occupied.](#)

2 (b) Where real property is used or held for more than one purpose and the uses result in  
3 different classifications, the assessor shall allocate to each classification the percentage of true and  
4 fair cash value to the property devoted to each use.

5 **44-5-20.3. Pawtucket — Property tax classification — Duties of assessor and finance**  
6 **director.**

7 (a) The assessor of the city of Pawtucket, on or before June 15 of each year, shall make a  
8 full and fair cash valuation of all the estate, real and personal, including motor vehicles and trailers,  
9 subject to taxation, and determine the assessed valuation of each property class.

10 (b) The finance director has the authority to apply different rates of taxation to each  
11 property class and to determine the tax due and payable on the property; provided, however, that  
12 the rate of taxation shall be uniform within each class; and for each year, class 2 property rates [and](#)  
13 [class 5 property tax rates](#) shall not be more than one hundred and seventy-five percent (175%) of  
14 class 1 property tax rates.

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

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LC002719  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION -- LEVY AND ASSESSMENT OF LOCAL TAXES

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1           This act would amend the property tax classification system for the city of Pawtucket. Class  
2   1 property would be increased from five (5) dwelling units to six (6) dwelling units in which at  
3   least one unit is owner-occupied. This act would also establish class 5 which would include all  
4   residential real estate of not more than five (5) units if no units are owner-occupied. This act would  
5   provide that class 5 property tax rates shall not be more than one hundred seventy-five percent  
6   (175%) of class 1 property tax rates.

7           This act would take effect upon passage.

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LC002719  
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