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# THE TOWN OF COVENTRY

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## RESOLUTION OF THE TOWN COUNCIL

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**“A RESOLUTION REQUESTING THE RHODE ISLAND GENERAL ASSEMBLY TO AUTHORIZE PROPERTY TAX CLASSIFICATION AND LEVY DETERMINATION FOR THE TOWN OF COVENTRY PURSUANT TO R.I. GEN. LAWS §§ 44-5-20.16 AND 44-5-20.17”**

### Resolution No. 2026-46

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**WHEREAS**, Rhode Island General Laws Title 44, Chapter 5 governs the levy and assessment of local property taxes; and

**WHEREAS**, Rhode Island General Laws §§ 44-5-20.16 and 44-5-20.17 currently provide the Town of Smithfield with authority to classify property, determine the apportionment of the tax levy among such classes, and apply tax rates sufficient to produce the proportion of the total tax levy; and

**WHEREAS**, said statutory framework has provided municipalities with a mechanism to promote equitable taxation and enhance local fiscal management; and

**WHEREAS**, the Town Council of the Town of Coventry finds that similar authority is necessary and appropriate to ensure equitable distribution of the local tax burden and to promote fiscal stability within the Town; and

**WHEREAS**, the Town of Coventry must obtain enabling legislation from the Rhode Island General Assembly in order to exercise such authority;

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF COVENTRY, RHODE ISLAND, THAT:**

1. The Town Council hereby respectfully requests that the Rhode Island General Assembly enact legislation authorizing the Town of Coventry to adopt and implement the provisions of Rhode Island General Laws §§ 44-5-20.16 and 44-5-20.17, as currently applicable to the Town of Smithfield, or as amended, to permit property tax classification and annual tax levy apportionment.
2. Such legislation shall authorize the Tax Assessor of the Town of Coventry, on or before June 1 of each year, to make full and fair assessed valuation of each property class and to determine the percentage of the tax levy to be apportioned to each class of property, subject to approval of the Town Council, and to apply tax rates sufficient to produce the proportion of the total tax levy.
3. The property classes to be authorized shall include:

- 46 a. **Class 1:** Residential real estate consisting of no more than five (5) dwelling units;  
47 land classified as open space; and dwellings on leased land, including mobile  
48 homes;  
49 b. **Class 2:** Commercial and industrial real estate; residential properties containing  
50 partial commercial or business uses; and residential real estate consisting of more  
51 than five (5) dwelling units; and  
52 c. **Class 3:** All ratable tangible personal property, excluding motor vehicles and  
53 trailers, subject to applicable provisions of law.  
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- 55 4. Such legislation shall further authorize the Town's Tax Assessor to provide to the Town  
56 Council a list containing the full and fair valuation of each property class, and, with  
57 approval of the Town Council, to annually determine the percentage of the tax levy to be  
58 apportioned to each class and to apply tax rates sufficient to produce the proportion of the  
59 total tax levy.  
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61 **BE IT FURTHER RESOLVED, that the Town hereby requests that the authority granted**  
62 **pursuant to such legislation be applicable to all property tax assessments made on and after**  
63 **December 31, 2025; and**  
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65 **BE IT FURTHER RESOLVED, that the Town Clerk is hereby directed to transmit a**  
66 **certified copy of this Resolution to the members of the Coventry legislative delegation and to**  
67 **the leadership of the Rhode Island General Assembly.**  
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69 **BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately upon**  
70 **passage.**  
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72 **PASSED AND ADOPTED** this 28<sup>th</sup> day of April, 2026, by the Town Council of the Town  
73 of Coventry, Rhode Island.  
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75 Passed or Denied on a vote of 4-0

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78 John-Paul A. Verducci – Town Council President

79 Certification by Town Clerk:

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82 Joanne P. Amitrano-Town Clerk  
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