

2009 -- H 6082

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LC02372
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2009

A N A C T

RELATING TO TAXATION - TAX SALES

Introduced By: Representatives Menard, and MacBeth

Date Introduced: April 02, 2009

Referred To: House Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-9 of the General Laws entitled "Tax Sales" is hereby amended
2 by adding thereto the following section:

3 **44-9-1.1. Cumberland Hill fire district tax liens. -- (a) Taxes assessed against any**
4 **person by the Cumberland Hill fire district for either personal property or real estate shall**
5 **constitute a lien on the real estate. The lien shall arise and attach as of the date of assessment of**
6 **the taxes, as defined in section 44-5-1.**

7 **(b) The lien shall be superior to any other lien, encumbrance, or interest in the real estate**
8 **whether by way of mortgage, attachment, or otherwise, except easements and restrictions.**

9 **(c) Every deed or mortgage presented for recording in connection with property located**
10 **in the Cumberland Hill fire district shall be accompanied by a certificate issued by the**
11 **Cumberland Hill fire district stating that all outstanding taxes assessed against the property by the**
12 **Cumberland Hill fire district have been paid.**

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - TAX SALES

1 This act would provide that taxes assessed on property located in the Cumberland Hill
2 fire district shall be a lien superior to any other lien or encumbrance and would further provide
3 that a deed or mortgage presented for recording in connection with property located in the district
4 must be accompanied by a certificate issued by the district stating that all taxes have been paid.

5 This act would take effect upon passage.

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