

**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2006**

**A N A C T**

**RELATING TO TAXATION -- PROPERTY TAXES**

Introduced By: Senators Paiva-Weed, J Montalbano, Alves, Lenihan, and Felag

Date Introduced: April 27, 2006

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-2 of the General Laws in Chapter 44-5 entitled "Levy and  
2 Assessment of Local Taxes" is hereby amended to read as follows:

3 **44-5-2. Maximum levy.** -- (a) ~~A~~ Through and including its fiscal year 2007, a city and or  
4 town may levy a tax in an amount not more than five and one-half percent (5.5%) in excess of the  
5 amount levied and certified by that city or town for the prior year. Through and including its  
6 fiscal year 2007, but in no fiscal year thereafter, the ~~The~~ amount levied by a city or town is  
7 deemed to be consistent with the five and one-half percent (5.5%) levy growth cap if the tax rate  
8 is not more than one hundred and five and one-half percent (105.5%) of the prior year's tax rate  
9 and the budget resolution or ordinance, as applicable, specifies that the tax rate is not increasing  
10 by more than five and one-half percent (5.5%) except as specified in subsection (c) of this  
11 section. In all years when a revaluation or update is not being implemented, a tax rate is deemed  
12 to be one hundred five and one-half percent (105.5%) or less of the prior year's tax rate if the tax  
13 on a parcel of real property, the value of which is unchanged for purpose of taxation, is no more  
14 than one hundred five and one-half percent (105.5%) of the prior year's tax on the same parcel of  
15 real property. In any year through and including fiscal year 2007 when a revaluation or update is  
16 being implemented, the tax rate is deemed to be one hundred five and one-half percent (105.5%)  
17 of the prior year's tax rate as certified by the division of local government assistance in the  
18 department of administration.

19 (b) In its fiscal year 2008, a city or town may levy a tax in an amount not more than five

1 and one-quarter percent (5.25%) in excess of the total amount levied and certified by that city or  
2 town for its fiscal year 2007. In its fiscal year 2009, a city or town may levy a tax in an amount  
3 not more than five percent (5%) in excess of the total amount levied and certified by that city or  
4 town for its fiscal year 2008. In its fiscal year 2010, a city or town may levy a tax in an amount  
5 not more than four and three-quarters percent (4.75%) in excess of the total amount levied and  
6 certified by that city or town in its fiscal year 2009. In its fiscal year 2011, a city or town may  
7 levy a tax in an amount not more than four and one-half percent (4.5%) in excess of the total  
8 amount levied and certified by that city or town in its fiscal year 2010. In its fiscal year 2012, a  
9 city or town may levy a tax in an amount not more than four and one-quarter percent (4.25%) in  
10 excess of the total amount levied and certified by that city or town in its fiscal year 2011. In its  
11 fiscal year 2013 and in each fiscal year thereafter, a city or town may levy a tax in an amount not  
12 more than four percent (4%) in excess of the total amount levied and certified by that city or town  
13 for its previous fiscal year.

14 ~~(b)~~(c) The office of municipal affairs in the department of administration shall monitor  
15 city and town compliance with this levy cap, issue periodic reports to the general assembly on  
16 compliance, and make recommendations on the continuation or modification of the levy cap on or  
17 before December 31, 1987, December 31, 1990, and December 31, every third year thereafter.  
18 The chief elected official in each city and town shall provide to the office of municipal affairs  
19 within thirty (30) days of final action, in the form required, the adopted tax levy and rate and  
20 other pertinent information.

21 ~~(e)~~(d) The amount levied by a city or town may exceed the ~~five and one-half percent~~  
22 ~~(5.5%)~~ percentage increase as specified in subsection (a) or (b) of this section if the city or town  
23 qualifies under one or more of the following provisions:

24 (1) The city or town forecasts or experiences a loss in total non-property tax revenues  
25 and the loss is certified by the department of administration.

26 (2) The city or town experiences or anticipates an emergency situation, which causes or  
27 will cause the levy to exceed ~~five and one-half percent (5.5%)~~ the percentage increase as  
28 specified in subsection (a) or (b) of this section. In the event of an emergency or an anticipated  
29 emergency, the city or town shall notify the auditor general who shall certify the existence or  
30 anticipated existence of the emergency. Without limiting the generality of the foregoing, an  
31 emergency shall be deemed to exist when the city or town experiences or anticipates health  
32 insurance costs, retirement contributions or utility expenditures which exceed the prior fiscal  
33 year's health insurance costs, retirement contributions or utility expenditures by a percentage  
34 greater than three (3) times the percentage increase as specified in subsection (a) or (b) of this

1 section.

2 (3) A city or town forecasts or experiences debt services expenditures which ~~are more~~  
3 ~~than one hundred five and one half percent (105.5%) of~~ exceed the prior year's debt service  
4 expenditures by an amount greater than the percentage increase as specified in subsection (a) or  
5 (b) of this section and which are the result of bonded debt issued in a manner consistent with  
6 general law or a special act. In the event of the debt service increase, the city or town shall notify  
7 the department of administration which shall certify the debt service increase above ~~one hundred~~  
8 ~~five and one half percent (105.5%) of~~ the percentage increase as specified in subsection (a) or (b)  
9 of this section the prior year's debt service. No action approving or disapproving exceeding a levy  
10 cap under the provisions of this section affects the requirement to pay obligations as described in  
11 subsection (d) of this section.

12 (4) The city or town experiences substantial growth in its tax base as the result of major  
13 new construction which necessitates either significant infrastructure or school housing  
14 expenditures by the city or town or a significant increase in the need for essential municipal  
15 services and such increase in expenditures or demand for services is certified by the department  
16 of administration.

17 ~~(4) (e)~~ Any levy pursuant to subsection ~~(e)~~ (d) of this section in excess of the ~~five and~~  
18 ~~one half percent (5.5%)~~ percentage increase specified in subsection (a) of this section shall be  
19 approved by ~~a majority vote~~ the affirmative vote of at least four-fifths (4/5) of the full  
20 membership of the governing body of the city or town or in the case of a city or town having a  
21 financial town meeting, the majority of the electors present and voting at the town financial  
22 meeting shall also approve the excess levy.

23 ~~(d)~~ (f) Nothing contained in this section constrains the payment of present or future  
24 obligations as prescribed by section 45-12-1, and all taxable property in each city or town is  
25 subject to taxation without limitation as to rate or amount to pay general obligation bonds or notes  
26 of the city or town except as otherwise specifically provided by law or charter.

27 SECTION 2. Sections 44-35-3 and 44-35-6 of the General Laws in Chapter 44-35  
28 entitled "Property Tax and Fiscal Disclosure - Municipal Budgets" are hereby amended to read as  
29 follows:

30 **44-35-3. Definitions.** -- (a) "Adjusted current property tax rate" means the estimated  
31 property tax rate that would be necessary in the next fiscal year to raise ~~one hundred and five and~~  
32 ~~one half percent (105.5%) of the property tax revenues in the next fiscal year that were levied in~~  
33 ~~the town's or city's current fiscal year.~~ the maximum levy authorized by section 44-5-2 of the  
34 general laws.

1 (b) "Chief elected official" means the highest locally elected official in each town or city.

2 (c) "Proposed property tax rate" means the estimated property tax rate that is proposed  
3 by a town or city to support its operating budget for the town's or city's next fiscal year.

4 **44-35-6. Publication of property tax rates.** -- At least ten (10) calendar days prior to the  
5 hearing for the purpose of adopting the town or city budget, the chief elected official in each town  
6 or city shall cause to be published a notice indicating the town's or city's intent to consider  
7 adopting a property tax levy. This notice shall be published in a newspaper of general circulation  
8 in the town or city. However, this notice may not be placed in that portion of the newspaper  
9 where legal notices and classified advertisements appear. This notice shall constitute notice of  
10 public hearing which may coincide with the hearing on the proposed budget and shall be by and  
11 in the following form:

12 (CITY, TOWN) of (NAME)  
13 NOTICE OF PROPOSED PROPERTY TAX  
14 RATE CHANGE

15 The (City, Town) proposes to increase (decrease) its property tax levy to \_\_\_\_\_ in  
16 the \_\_\_\_\_ budget year; the property tax levy this year is \_\_\_\_\_, THIS IS A  
17 PROPOSED INCREASE (DECREASE) OF \_\_\_\_\_%.

18 It has been estimated that the proposed increase (decrease) in property tax revenues will  
19 result in a property tax rate of \$\_\_\_\_\_ (proposed property tax rate) per \$1,000 assessed  
20 valuation, as compared to the current property tax rate of \$\_\_\_\_\_ per \$1,000 assessed  
21 valuation.

22 A property tax rate of \$\_\_\_\_\_ (adjusted current property tax rate) would be needed in  
23 the coming budget year to raise ~~five and one half percent (5.5%) more, as an adjustment for~~  
24 ~~increased costs, than the property tax revenues being raised in the current budget year.~~ the  
25 maximum levy authorized by section 44-5-2 of the general laws.

26 The (City, Town) budget \_\_\_\_\_ will be considered at (date, time, place).

27 The above property tax estimates have been computed in a manner approved by the  
28 Rhode Island Department of Administration.

29 Chief Elected Official

30 SECTION 3. Section 44-45-2 of the General Laws in Chapter 44-45 entitled "Omnibus  
31 Property Tax Relief and Replacement Act" is hereby amended to read as follows:

32 **44-45-2. Legislative findings.** -- The general assembly finds and declares that the  
33 following conditions confront Rhode Island at this time:

34 (1) In 1982, the governor's advisory commission to study the financial operations of state

1 and local governments found that "when the state and local tax system is viewed in its totality, it  
2 becomes clear that property tax relief and replacement is needed".

3 (2) Rhode Island has a serious over reliance on the property tax, as evidenced by the  
4 facts that:

5 (i) Rhode Islanders paid forty-nine dollars and ninety-two cents (\$49.92) per capita in  
6 property tax collections in fiscal year 1983, compared to a U.S. average of thirty-four dollars and  
7 seventy-one cents (\$34.71), ranking this state sixth highest in the nation;

8 (ii) Per one thousand dollars (\$1,000) of personal income, property tax collections in  
9 Rhode Island equaled five hundred and thirty-seven dollars (\$537) that year, compared to a three  
10 hundred and eighty-one dollar (\$381) U.S. average, placing the state ninth highest nationally; and

11 (iii) Rhode Island's cities and towns derived fifty-eight and nine-tenths percent (58.9%)  
12 of their own-source local general revenue from the property tax in fiscal year 1983, compared to  
13 an average of only twenty-eight and eight-tenths percent (28.8%) for all the states.

14 (3) In 1983-84, Rhode Island ranked only forty-third nationally in terms of state support  
15 for public elementary and secondary school, providing only thirty-six percent (36%) of these  
16 revenues.

17 (4) The state educational operations aid formula should be gradually increased until the  
18 state and municipalities equally share the cost of providing local education. The general assembly  
19 remains committed to that objective and intends to pursue that objective aggressively upon  
20 receipt and consideration of the final report of the joint legislative committee to establish a  
21 permanent education foundation aid formula in accordance with section 16-7.2-2 of the general  
22 laws.

23 (5) The state should also share a greater portion of its economically sensitive growth  
24 taxes with its cities and towns in order to further shift the burden of funding essential municipal  
25 services from the property tax.

26 (6) The growth in property tax levies should be capped in accordance with section 44-5-  
27 2 of the general laws ~~to five and one half percent (5.5%) annual growth~~ as a quid pro quo for  
28 receiving increased state aid to reduce reliance on the property tax.

29 (7) Cities and towns should be assisted in their efforts to control school and municipal  
30 expenditures by appropriately amending state arbitration and school budgeting laws.

31 SECTION 4. Chapter 45-2 of the General Laws entitled "General Powers" is hereby  
32 amended by adding thereto the following section:

33 **45-2-3.2. Availability of funds upon failure of city or town to approve annual**  
34 **appropriation. – Unless otherwise provided by a city or town charter, in an emergency caused**

1 by a failure of a city or town to approve an annual appropriation measure, the same amounts  
2 appropriated in the previous fiscal year shall be available for each department and division  
3 thereof, subject to monthly or quarterly allotments, in accordance with seasonal requirements, as  
4 determined by the city or town's chief financial officer: provided, that expenditures for payment  
5 of bonded indebtedness of the city or town and interest thereon shall be in such amounts as may  
6 be required, regardless of whether or not an annual appropriation ordinance is enacted by the city  
7 or town council.

8 SECTION 5. Section 16-2-21 of the General Laws in Chapter 16-2 entitled "School  
9 Committees and Superintendents" is hereby amended to read as follows:

10 **16-2-21. Pre-budget consultation -- Annual reports -- Appropriation requests --**

11 **Budgets.** -- (a) At least sixty (60) days but not more than ninety (90) days prior to the formal  
12 submission of the school budget to the appropriate city or town officials by the school committee,  
13 there shall be a joint pre-budget meeting between the school committee and the city or town  
14 council(s). At or before this meeting:

15 (1) The highest elected official of the city or town shall submit to the school committee  
16 an estimate, prepared in a manner approved by the department of administration, of projected  
17 revenues for the next fiscal year. In the case of the property tax, the projections shall include only  
18 changes in the property tax base, not property tax rates;

19 (2) The school committee shall submit to the city or town council a statement for the  
20 next ensuing fiscal year of anticipated total expenditures, projected enrollments with resultant  
21 staff and facility requirements, and any necessary or mandated changes in school programs or  
22 operations; and

23 (3) The school committee shall prepare and submit, annually, to the department of  
24 elementary and secondary education, on or before the first day of August, a report in the manner  
25 and form prescribed by the state board of regents for elementary and secondary education; the  
26 committee shall also prepare not less than thirty (30) days before the date of the annual financial  
27 town meeting, or the date of the meeting of the city council at which annual appropriations are  
28 made, on forms prescribed and furnished by the department of elementary and secondary  
29 education, the estimates and recommendations of the amounts necessary to be appropriated for  
30 the support of public schools for the fiscal year ensuing; provided, that a copy of these estimates  
31 and recommendations shall be sent to the department of elementary and secondary education, and  
32 until the report is made, and if the estimates and recommendations are not presented to the  
33 department, it may refuse to draw its orders for the money in the state treasury apportioned to the  
34 city or town; provided, that the necessary blank for the report has been furnished by the

1 department on or before the first day of June, next preceding, and the necessary forms for the  
2 estimates and recommendations shall have been furnished by the department not less than sixty  
3 (60) days before the date of the annual appropriations meeting of the city council; the committee  
4 shall also prepare and submit annually to the department of elementary and secondary education  
5 and at the annual financial town meeting a report to the city or town, setting forth its doings, the  
6 state and condition of the schools, and plans for their improvement, which report, unless printed,  
7 shall be read in open meeting; and if printed, at least three (3) copies shall be transmitted to the  
8 department on or before the day of the annual financial town meeting in each year.

9 (b) If the amount appropriated by the town meeting, the city or town council, or budget  
10 referendum is either more or less than the amount recommended and requested by the school  
11 committee, the school committee shall, within thirty (30) days after the appropriation is made,  
12 amend its estimates and recommendations so that expenses are no greater than the total of all  
13 revenue appropriated by the state or town or provided for public schools under the care, control,  
14 and management of the school committee.

15 (c) Only a school budget in which total expenses are less than or equal to appropriations  
16 and revenues shall be considered an adopted school budget.

17 (d) Notwithstanding any provision of the general or public laws to the contrary:

18 (i) the budget adopted and presented by any school committee for the fiscal year 2008  
19 shall not propose the appropriation of municipal funds (exclusive of state and federal aid) in  
20 excess of one hundred five and one-quarter percent (105.25%) of the total of municipal funds  
21 appropriated by the city or town council for school purposes for fiscal year 2007;

22 (ii) the budget adopted and presented by any school committee for the fiscal year 2009  
23 shall not propose the appropriation of municipal funds (exclusive of state and federal aid) in  
24 excess of one hundred five percent (105%) of the total of municipal funds appropriated by the  
25 city or town council for school purposes for fiscal year 2008;

26 (iii) the budget adopted and presented by any school committee for the fiscal year 2010  
27 shall not propose the appropriation of municipal funds (exclusive of state and federal aid) in  
28 excess of one hundred four and three-quarters percent (104.75%) of the total of municipal funds  
29 appropriated by the city or town council for school purposes for fiscal year 2009;

30 (iv) the budget adopted and presented by any school committee for the fiscal year 2011  
31 shall not propose the appropriation of municipal funds (exclusive of state and federal aid) in  
32 excess of one hundred four and one-half percent (104.5%) of the total of municipal funds  
33 appropriated by the city or town council for school purposes for fiscal year 2010;

34 (v) the budget adopted and presented by any school committee for the fiscal year 2012

1 shall not propose the appropriation of municipal funds (exclusive of state and federal aid) in  
2 excess of one hundred four and one-quarter percent (104.25%) of the total of municipal funds  
3 appropriated by the city or town council for school purposes for fiscal year 2011; and

4 (vi) the budget adopted and presented by any school committee for the fiscal year 2013  
5 and for each fiscal year thereafter shall not propose the appropriation of municipal funds  
6 (exclusive of state and federal aid) in excess of one hundred four percent (104%) of the total of  
7 municipal funds appropriated by the city or town council for school purposes for fiscal year  
8 2012.

9 (e) Notwithstanding any provision of the general public laws to the contrary, any  
10 judgment rendered pursuant to subsection 16-2-21.4(b) shall consider the percentage caps on  
11 school district budgets set forth in subsection (d) of this section.

12 SECTION 6. Sections 45-13-7, 45-13-8 and 45-13-9 of the General Laws in Chapter 45-  
13 13 entitled "State Aid" are hereby amended to read as follows:

14 **45-13-7. State mandated costs defined.** -- "State mandate" means any state initiated  
15 statutory or executive action or rule, regulation or policy adopted by a state department or agency  
16 or a quasi-public department or agency that requires a local government to establish, expand, or  
17 modify its activities in a way as to necessitate additional expenditures from local government  
18 revenue sources where the expenditures are not otherwise reimbursed in whole ~~or in part~~. When  
19 state statutory or executive actions or rules, regulations or policies are intended to achieve  
20 compliance with federal statutes or regulations or court orders, state mandates shall be determined  
21 as follows:

22 (1) Where the federal statute or regulations or court order is discretionary, the state  
23 statutory or executive action shall be considered a state mandate for the purposes of sections 45-  
24 13-7 -- 45-13-10.

25 (2) Where the state statutory or executive action or rule, regulation or policy exceeds  
26 what is required by the federal statute or regulation or court order, only the provisions of the state  
27 action which exceed the federal requirements shall be considered a state mandate for the purposes  
28 of sections 45-13-7 -- 45-13-10.

29 (3) Where the state statutory or executive action or rule, regulation or policy does not  
30 exceed what is required by the federal statute or regulation or court order, the state action shall  
31 not be considered a state mandate for the purposes of sections 45-13-7 -- 45-13-10.

32 (4) Where the cost of a single state mandate does not exceed the sum of five hundred  
33 dollars (\$500) the state mandate shall not be reimbursable.

34 **45-13-8. Reports.** -- (a) The department of administration in consultation and

1 cooperation with towns and cities shall maintain:

2 (1) An identification of state mandates created by statute since January 1, 1970;

3 (2) Specific identification of all state mandates established since July 1, 1979 which are  
4 subject to reimbursement in accordance with section 45-13-9, and the cost of each of these  
5 mandates to each city and town.

6 (b) The department of administration shall annually by January 1 issue a report  
7 identifying the state's mandates established during the preceding July 1 -- June 30 period and  
8 stating the cost by city and town of all state mandates established after January 1, 1979, for the  
9 next preceding July 1 -- June 30 period. The department of administration shall annually issue to  
10 cities and towns a comprehensive listing of all state mandates established after January 1, 1979.

11 (c) (1) Statutes and regulations containing state mandates shall include items eligible for  
12 reimbursement; however, failure to include these items shall not exempt any state mandates not  
13 otherwise exempted from the provisions of sections 45-13-7 -- 45-13-10.

14 (2) Cities and towns shall submit to the department of administration in any form that  
15 may be established by the department, a report of the cost of each state mandate established after  
16 January 1, 1979, to the city or town. The reports shall be submitted by April 1 each year and shall  
17 state costs incurred by the city or town during the preceding July 1 -- June 30 period.

18 (3) The reports of cities and towns requesting reimbursement for state mandates are  
19 subject to audit procedures established under section 45-10-5.1.

20 (d) The department of administration shall issue by January 1, 1988 and by January 1 of  
21 each fourth (4th) year thereafter, a report to the governor and the General Assembly  
22 recommending the modification or repeal of existing state mandates which are deemed to be  
23 inappropriate or obsolete and citing the reason for the recommendation on the fourth (4th) year  
24 anniversary of those state mandates. This report shall be prepared by the ~~local government~~  
25 ~~assistance division~~ Rhode Island office of municipal affairs within the department of  
26 administration in consultation and cooperation with the affected state agencies and the Rhode  
27 Island league of cities and towns and the Rhode Island association of school committees.

28 (e) All reports issued by the department of administration in accordance with this  
29 subsection shall be adopted by rule as provided for in chapter 35 of title 42.

30 ~~**45-13-9. Reimbursement to cities and towns for the costs of state mandates. ---**~~

31 **Reimbursement to cities and towns and school districts for the costs of state mandates. --** (a)

32 (1) The department of administration shall submit to the budget office by ~~September~~ October 1 of  
33 each year, a report by each city and town, of the cost of state mandates established after January  
34 1, 1979, to be reimbursed for the next preceding July 1 -- June 30 period.

1 (2) The budget office shall annually include the statewide total of the statement of costs  
2 of state mandates to be reimbursed in the state budget for the next fiscal year; provided, that any  
3 costs resulting from the rules and regulations of state departments or agencies shall be allocated  
4 to the budgets of those departments or agencies.

5 (b) The state treasurer shall in July of each year distribute to cities and towns the  
6 reimbursements for state mandated costs in accordance with the report submitted by the  
7 department of administration to the state budget office.

8 SECTION 7. Chapter 45-13 of the General Laws entitled "State Aid" is hereby amended  
9 by adding thereto the following section:

10 **45-13-11.1. Excuse, avoidance or suspension of reimbursement requirements. -- The**  
11 **provisions of sections 45-13-6 through 45-3-10 of this chapter may be excused, avoided or**  
12 **suspended only by law enacted by the affirmative vote of three-fifths (3/5) of the full membership**  
13 **of each house of the general assembly.**

14 SECTION 8. It is the finding of the General Assembly that the most burdensome tax that  
15 the citizens of this state must pay is the property tax. In order to provide relief from the adverse  
16 impact of that tax, the General Assembly requires certain information. The Office of Municipal  
17 Affairs in the Department of Administration is therefore authorized to and directed to undertake  
18 an inventory of all current property tax treaties; payments in lieu of taxes, agreements reached  
19 through ordinance or public law; all exemptions, including delayed payments, freezes or any  
20 other programs in any form, and any and all other similar mechanisms for reducing property taxes  
21 and/or providing property tax relief within and among the several cities and towns, including the  
22 legal basis for the granting of these treaties agreements, and exemptions by the municipalities.  
23 The several cities and towns are hereby requested to provide whatever assistance may be  
24 necessary or useful to the Office of Municipal Affairs in executing its responsibilities hereunder.

25 The Office of Municipal Affairs is further authorized and directed to review and analyze  
26 this material and to make a report and recommendations to the General Assembly by November  
27 15, 2006, with copies to the President of the Senate, Speaker of the House, the Chairperson of the  
28 Senate Finance Committee, the Chairperson of the House Finance Committee, the Senate Fiscal  
29 Advisor and the House Fiscal Advisor.

30 It is the intention of the legislature that procedures and methodologies utilized for tax  
31 treaties, payment in lieu of taxes, tax agreements and other property tax stabilization vehicles  
32 employed by the various cities and towns be treated in the same manner with regard to  
33 determination of value relative to tax rolls and the use of this information for determining state  
34 aid, including education state aid to said communities. Payments in lieu of taxes covered under

1 section 45-13-5.1 of the General Laws need not be reviewed.

2 SECTION 9. This act shall take effect upon passage, except that sections 6 and 7 shall  
3 take effect on January 1, 2007.

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LC03048/SUB A/3  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO TAXATION – PROPERTY TAXES

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1           This act would reduce the percentage increase a city or town may increase property taxes  
2 over the previous year from five and one half percent (5.5%) to five and one quarter percent  
3 (5.25%) in 2008 and to four percent (4%) in 2013 and would include pre-budget consultation  
4 regarding school budgets.

5           This act would take effect upon passage, except that section 6 would take effect on  
6 January 1, 2007.

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A N A C T  
RELATING TO TAXATION -- PROPERTY TAXES

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Presented by