

**ORDINANCE NO. 17-10**

**AN ORDINANCE IN AMENDMENT OF CHAPTER 19 OF THE CODE OF ORDINANCES, TOWN OF NORTH KINGSTOWN, ENTITLED, "TAXATION"**

Note: Words set as ~~strikeover~~ are to be deleted from the ordinance; all underlined text is to be added to the ordinance.

The Town Council of the Town of North Kingstown hereby ordains:

**SECTION 1.** That Chapter 19, Article I of the Code of Ordinances, Town of North Kingstown, entitled, "In general" is hereby amended by adding the following:

Section 19-2. – Waiver of Interest on Overdue Quarterly Tax Payments.

(a) In accordance with the authority granted to the Town of North Kingstown pursuant to R.I.G.L. § 44-5-8.1, the Town Finance Director, subject to the approval of the Town Manager, is authorized to waive interest on one quarter's overdue real property tax payment, subject to the terms and conditions below, and allow the remaining balance of real property taxes owed for that year 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, without prior waiver, has made timely payments of taxes to the 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 and shall be so proven at the time that the written request for waiver is made.
- (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, but no earlier than July 1, 2016.

(b) In no event shall the waiver of interest on any tax bill exceed five hundred dollars (\$500.00). Decisions by the Town Manager regarding requests for waivers of interest shall be in writing and contain notice to the Town Council. If the taxpayer receives an adverse decision, the taxpayer must pay the interest and may file a claim for reimbursement with the Town Council within ten (10) days of the decision.

**SECTION 2.** This Ordinance shall take effect upon passage and all Ordinances or parts of Ordinances inconsistent herewith are hereby repealed.

First Read at the Town Council Meeting of June 12, 2017 and referred to the Town Council Meeting of June 26, 2017 for Second Reading and Consideration of Adoption.

Amended and Adopted at the Town Council Meeting of June 26, 2017.

Jeannette Alyward  
Town Clerk