

TOWN OF BURRILLVILLE

Office of Town Clerk

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RI Relay 1-800-745-5555 (TTY)

The Town Council of the Town of Burrillville hereby ordains as follows:

The Revised General Ordinances, Town of Burrillville, RI, 2004, Chapter 25 entitled *Taxation*, Sec. 25-48 – Tax Levy and Stabilization, is hereby amended by adding properties to tax stabilization areas in Harrisville Village and Pascoag Village District A, as follows:

Chapter 25 – TAXATION

ARTICLE II. – EXEMPTIONS

Sec. 25-48. – Tax Levy and Stabilization

- (a) *Authority.* The Town Council is authorized, pursuant to R.I.G.L. § 44-5-55.1 to stabilize tax assessments (hereinafter TS) and/or provide tax credits (hereinafter TC) for physical improvements made to certain properties located in town. Areas that qualify and have been designated by the town council are included in section (j), subsection (1).
- (b) *Scope.* Physical improvements made to any commercial, industrial, mix use buildings and apartment houses with six (6) or more legal units, hereinafter apartment houses, located in areas that have been designated may be eligible for tax stabilization (TS) and/or a tax credit (TC) against their tax levy as set forth in the town's ordinance.
- (c) *Definitions.* The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, unless the context clearly indicates a different meaning:
 - (1) *Physical improvements* means any structural improvements to existing commercial, industrial, mix-use and apartment houses that may include full or partial rehabilitation of walls, windows, roofs, siding, historic preservation, façade improvements, required code upgrades including but not limited to lead paint and asbestos removal, energy improvements including but not limited to solar installation, energy efficient lighting fixtures, replacement of outdated HVAC systems with energy efficient systems and modifications to satisfy the Americans with Disabilities Act. It shall also mean new construction and additions to existing buildings. Physical improvements shall not include power-washing or landscaping nor shall it include installation of pools, the repair or installation of fencing, paving, signage or awnings. Outbuildings, including but not limited to carports, garages and storage buildings would only qualify if these structures are, as determined by the tax assessor, used directly with the current use or current type of business being conducted or a proposed new use or new business to be conducted and located on the subject property seeking the TS/TC.
 - (2) *Real property* means any building or structure used for offices, commercial or industrial purposes including, without limitation, any building or structure used for wholesale, retail, warehouse, distribution, and/or storage businesses, used for service industries, or used for any other commercial or

industrial business, including mix-use and apartment houses, and the land upon which any building or structure is situated.

(d) *Details*

- (1) *Improvements to existing buildings.* (TC) In order to qualify for a tax credit, the improvements made to existing buildings must result in an improvement cost at a minimum of two thousand five hundred dollars (\$2,500) and maximum cost of one hundred thousand dollars (\$100,000). Those projects valued in excess of one hundred thousand dollars (\$100,000) must be approved by the town council, as provided herein. Actual improvement costs, including costs of labor and material shall determine the amount of the tax credit granted. The amount of the tax credit shall be determined using the schedule contained in section (j), subsection (2). Upon receiving and approval of the documentation required under section (g), subsection (2) of this ordinance, the tax assessor shall, in conjunction with the town planner, determine the cost of said improvements for the purpose of providing said tax credit, which determination shall be conclusive. The tax assessor upon making the final determination shall certify the tax credit(s) on the tax roll in accordance with the schedules set out in the section. Refer to section (j), subsection (2), for approved schedule.
- (2) *New construction.* (TS) Once new construction is completed, the tax assessor shall determine the assessed value of the new construction. The amount to be stabilized shall be the value of the new construction only. Refer to section (j), subsection (3), for approved schedule.

All physical improvements, as defined in this section to real property shall qualify for stabilization on the condition that said additions are made in accordance with all local, state, and federal laws, rules, regulations, statutes, codes and ordinances. If an existing building/structure is in disrepair or not in code compliance, the tax assessor will consult with town planner and building official to review the application for new construction. If the tax assessor determines that the existing building/structure requires code upgrades and/or repairs, the tax assessor may deny stabilization.

- (3) Improvements to existing buildings, structures and property, including new construction, that exceeds two hundred thousand dollars (\$200,000), will use the tax stabilization (TS) schedule in section (J) subsection (3).
- (4) Land value and the value of existing buildings/structures will continue to be taxed and are not eligible for tax stabilization (TS).

- (e) *Application Process.* A property owner seeking TS/TC in whole or in part for cost of improvements to a property shall file an application with the tax assessor as provided herein. No person, firm or concern shall be entitled to any TS/TC authorized in this section without first filing a formal application with the tax assessor on forms furnished by the tax assessor. Application fees shall be set from time to time by the town council. Such fees are the responsibility of the applicant.

All applications shall be reviewed by the tax assessor to determine if additional information is needed to complete the review. Applications for improvements valued at more than one hundred thousand dollars (\$100,000) or that would result in an increase in assessed value of more than one hundred thousand dollars (\$100,000), shall be reviewed by the assessor who may consult with the town planner and the town building official for review prior to transfer to the town council for consideration. The town council may, in its discretion, seek the opinion or recommendation of the Town Manager and the

Burrillville Redevelopment Agency prior to and/or in conjunction with a public hearing as provided herein.

Public Hearing. The town council may conduct a public hearing on applications seeking TS/TC for projects on which the cost of improvements are valued at more than one hundred thousand dollars (\$100,000) (TC) or if it results in an increase in assessed value estimated to be more than one hundred thousand dollars (\$100,000) (TS). At least ten (10) days' notice shall be given of the public hearing in a publication having a general circulation in the town. The applicant shall be responsible for any costs associated with the advertising of public hearing.

- (f) Application submission requirements. The application or petition shall contain information demonstrating to the town the benefits of the proposed improvements and subsequent TS/TC, including but not limited to:

- (1) Completed application obtained from the tax assessor.
- (2) The applicant must demonstrate how the subject property is substandard and in need of repair or improvement.
- (3) Cost estimates for the proposed work as well as any other supporting documentation from licensed contractors and or suppliers, such as architectural plans, drawings, specification sheets and other relevant information as required by the tax assessor.
- (4) The application shall expire after twelve (12) months from the date the application is received if no work has commenced on the subject property seeking the TS or TC.

- (g) *Filing of Application.*

- (1) *Preliminary determination:* Prior to commencing work on any improvements for which the applicant may seek a TS/TC, the applicant shall first seek a preliminary determination from the tax assessor as to whether the improvements or construction are eligible for a TS/TC. The preliminary determination made by the tax assessor shall be a general determination that the proposed improvements or construction, if made, would qualify for TS/TC. The tax assessor will determine the final amount of assessed value for the TS/TC once construction is one hundred percent (100%) complete. The applicant shall furnish such information to the assessor as requested by the assessor, and/or as specified in the forms provided.
- (2) *Final approval:* In order to receive the TS/TC, the applicant shall furnish to the tax assessor true and accurate copies of all building permits and proof of completion of any projects or occupancy as the case may be as furnished by the appropriate local official, including, but not limited to, certified copies of all contracts, invoices, cancelled checks and affidavits from any contractor and/or subcontractor that their invoices have been paid in full and in the amounts specified. If the work or improvements are such that a building or other permit is not required, the applicant shall obtain and submit, written confirmation from the building official specifying the nature of the work and that permits were not required to complete the work. In order to qualify for the TS/TC, the tax assessor shall, once the construction is one hundred percent (100%) complete, perform a physical inspection of both the interior and exterior of the property seeking stabilization. The new construction will be added into the Computer Assisted Mass Appraisal (CAMA), or equivalent software. The CAMA software will calculate the new

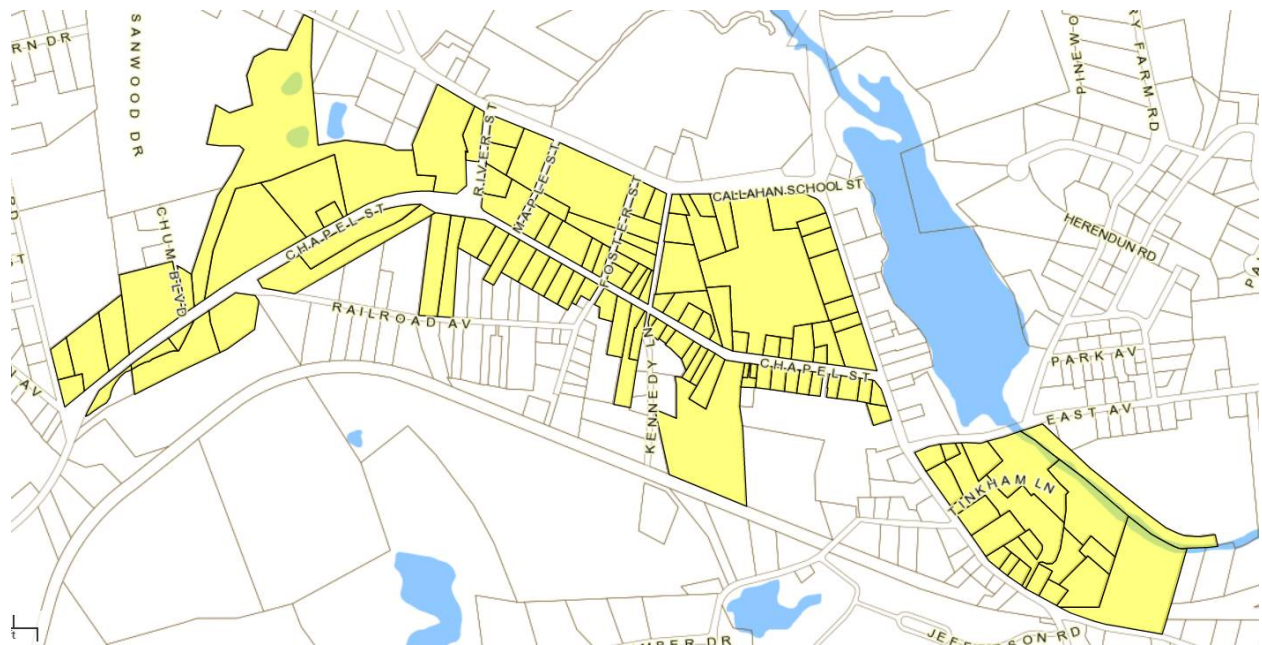
assessed value based on its' current pricing tables and shall be in accordance with the International Association of Assessing Officers (IAAO) Standards.

- (3) A tax credit (TC) or stabilization (TS) application, which exceeds \$100,000, must be approved by the town council and the work completed, as specified herein, before the TS and/or TC can be certified on the tax roll.
 - (4) Any approved applications for stabilization or credit shall not be operative until the year succeeding said approval and the stabilization or credit shall become effective against the assessment made December 31 following the date of approval and shall expire in seven (7) years for stabilization or three (3) years for tax credits therefrom.
- (h) *Use of Property.* Real property, the payment of taxes on which has been stabilized or granted a credit, shall not, during the period of time for which the stabilization or credit is granted, be further liable to taxation so long as the property is used for the commercial, industrial, mix-use or apartment house purpose for which the stabilization or credit was granted.
- (i) *Terms.*
 - (1) The TS based upon new construction shall be seven (7) years and the TC based upon improvements shall be three (3) years from the date the improvements have been completed. All new construction or improvements made to the property will be assessed accordingly as of December 31st of each year pursuant to R.I.G.L § 44-5-1.
 - (2) The value of the TS/TC shall be made in accordance with the schedules in section (j) subsections (2) & (3).
 - (3) The maximum amount allowed per parcel for a TC in a single tax year is one hundred thousand dollars (\$100,000). The maximum amount allowed per parcel for a TS in a single tax year is also one hundred thousand dollars (\$100,000). The tax assessor is authorized to approve up to one hundred thousand dollars (\$100,000) for each TC and TS. Any amount over one hundred thousand dollars (\$100,000) for a TC or TS in a single tax year will require approval from the Town Council.
 - (4) An applicant seeking TC/TS must be in good standing with all real estate, personal property, motor vehicle and sewer taxes levied on the subject property and/or business. If taxes become delinquent at any time during the length of the TC/TS, the tax assessor will notify the applicant in writing and give said applicant forty five (45) calendar days to become current. If applicant does not become current on all taxes levied within the prescribed time, the TS/TC shall immediately terminate and the tax assessor will issue a supplemental bill on any TC/TS that were applied to the current tax year.
 - (5) Upon transfer of ownership of the property, any TS/TC granted on completed projects pursuant to this section shall immediately cease, provided, however, nothing contained herein shall preclude a subsequent property owner from applying for TS/TC for new projects under this section.
- (j) *Schedule:*

- (1) Burrillville Tax Stabilization Areas (Comprehensive Plan XI.3 Land Use Issues, Substandard Areas)

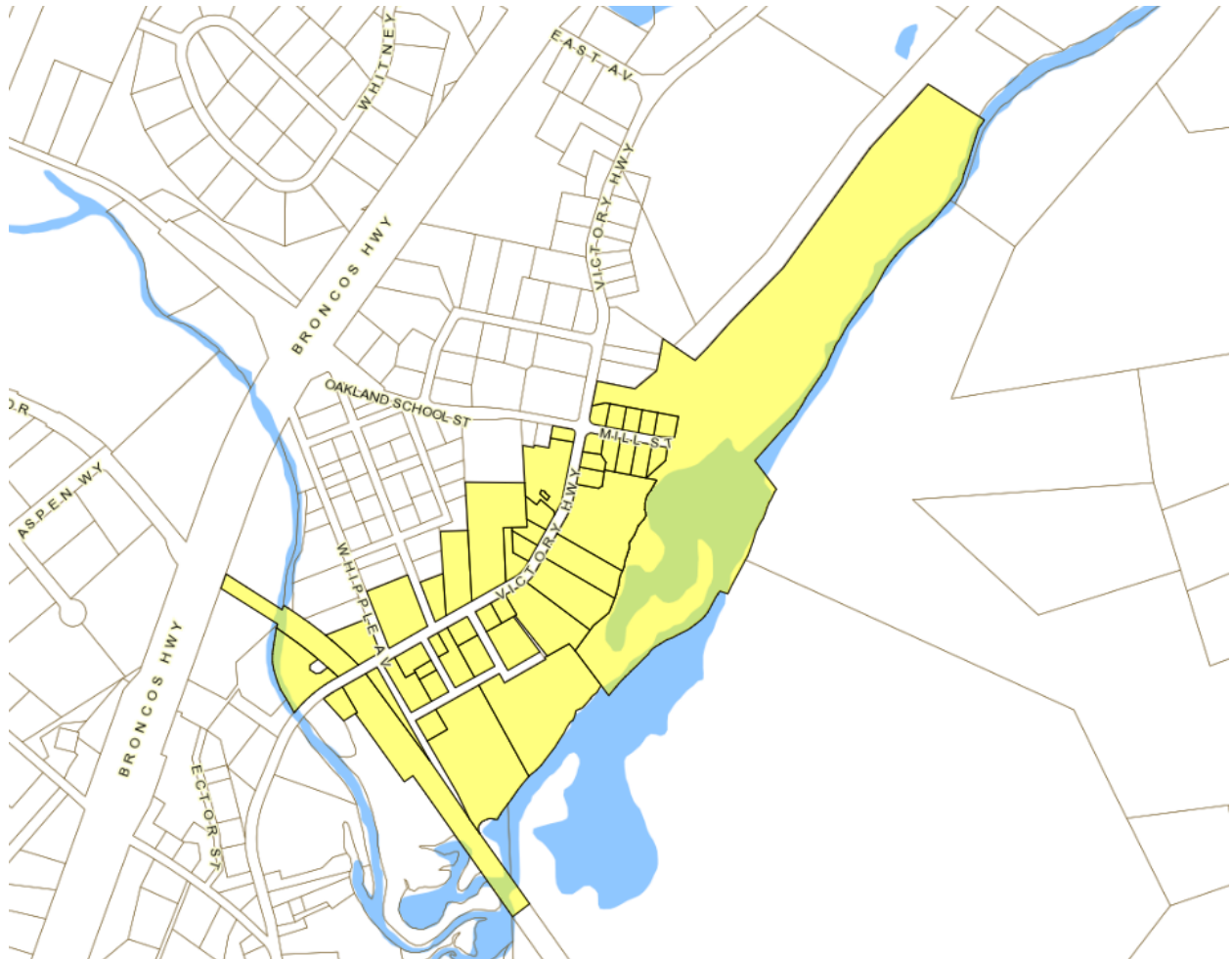
Harrisville Village:

Harrisville Village Parcels- Plat/Lot: 158/006, 142/023, 158/007, 142/013, 142/022, 158/004, 158/005,
142/021, 142/024, 142/122, 160/007, 160/002, 159/027, 159/028, 159/033, 159/034, 142/044, 158/021,
159/026, 159/030, 160/003, 142/123, 158/018, 160/006, 159/029, 159/036, 142/130, 142/047, 142/043,
142/046, 142/045, 142/042, 142/041, 142/040, 158/020, 160/005, 159/032, 159/031, 143/046, 143/044,
143/043, 143/042, 143/040, 142/099, 142/098, 142/097, 142/095, 142/094, 142/093, 142/081, 142/091,
142/089, 142/087, 142/101, 142/100, 142/107, 142/108, 142/112, 142/059, 142/058, 142/048, 142/070,
142/069, 142/068, 142/067, 142/065, 142/109, 142/106, 142/105, 142/104, 142/103, 142/084, 142/082,
159/037, 159/046, 160/001, 160/201, 143/041, 142/066, 142/110, 142/077, 142/078, 159/047, 142/090,
142/088, 142/086, 142/113, 142/071, 142/102, 142/085, 142/083, 142/080, 159/057, 142/064, 142/096,
159/035, 142/079, 159/056, 142/025, 141/140, 141/141, 142/025, 142/025, 142/025, 142/025, 160/002,
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[160/062](#), [160/204](#), [160/078](#), [160/079](#), [160/077](#), [160/076](#), [160/075](#), [160/074](#), [160/073](#), [160/072](#),
[160/071](#), [160/070](#), [160/066](#), [160/068](#), [160/067](#), [160/063](#), [160/064](#), [160/069](#), [160/080](#), [160/065](#).

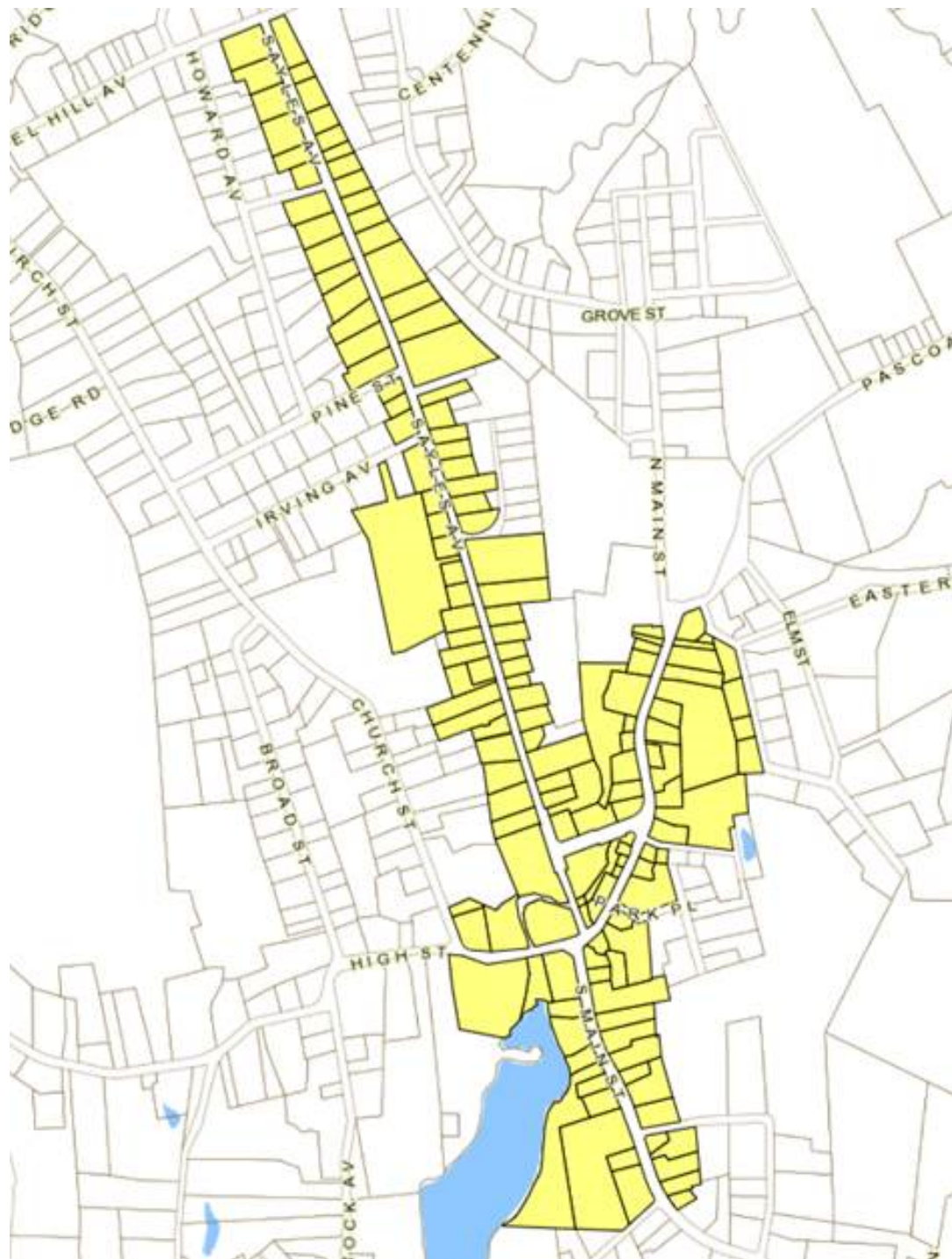


Oakland Village:

Oakland Village Parcels - Plat/Lot: 179/046, 179/047, 179/044, 179/048, 179/049, 179/019, 179/045, 179/050, 179/051, 179/053, 179/052, 179/102, 179/085, 179/060, 179/061, 179/062, 179/063, 179/064, 179/059, 179/072, 179/065, 179/066, 179/067, 179/068, 179/069, 179/070, 179/071, 179/074, 179/075, 179/076, 179/077, 179/078, 179/092, 179/080, 179/079, 179/082, 179/083, 179/087, 179/086, 179/088, 179/091, 179/089, 179/090, 179/081, 179/020, 179/021, 179/073, 179/115



Pascoag Village District A - Plat/Lot: 175/045, 175/043, 175/042, 175/041, 175/030, 175/028, 175/027,
175/026, 175/025, 175/020, 157/145, 157/147, 157/148, 157/150, 157/151, 157/153, 157/155, 157/156,
157/157, 157/159, 157/214, 157/215, 157/219, 174/009, 174/131, 174/128, 174/127, 174/125, 175/029,
175/031, 174/120, 174/119., 174/118, 174/117, 175/038, 175/021, 157/146, 175/024, 175/023, 157/149,
157/154, 157/158, 175/040, 157/216, 157/217, 174/007, 174/130, 174/129, 174/126, 174/124, 174/123,
174/121, 175/036, 175/080, 175/078, 175/074, 175/072, 175/071, 175/069, 175/070, 175/062, 175/061,
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157/159, 175/102, [174/081](#), [174/082](#), [175/093](#), [174/080](#), [191/135](#), [191/114](#), [175/064](#), [175/081](#),
[175/094](#), [175/095](#), [175/096](#).



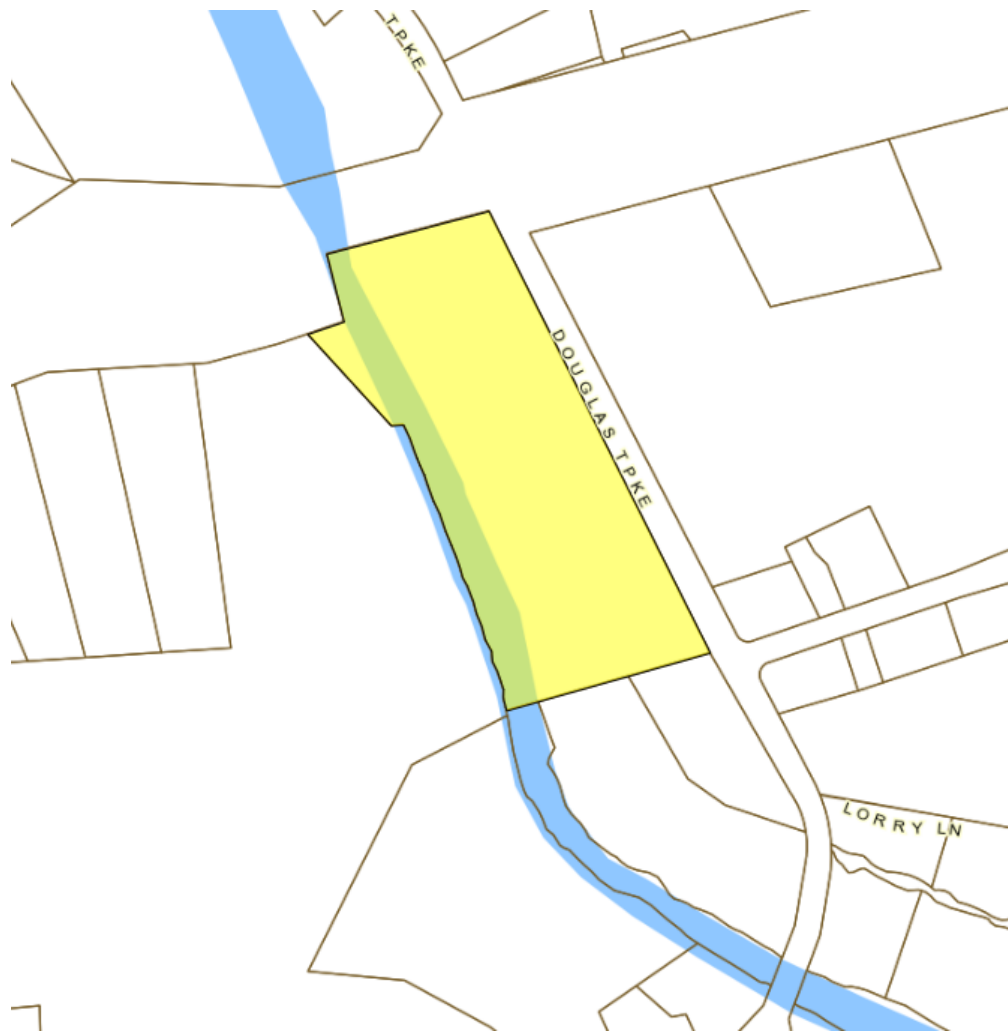
Pascoag Village District B:

Pascoag Village District B – Plat/Lot: 157/183, 157/185, 157/186, 157/188, 157/190, 157/193, 157/194, 157/195, 158/062, 158/061, 157/189, 157/191, 157/192, 157/196, 158/066, 158/065, 175/019, 158/072, 158/081, 158/071, 158/070, 157/162, 157/163, 157/165, 157/166, 157/170, 157/171, 157/172, 157/174, 157/176, 157/177, 157/179, 157/180, 140/002, 157/167, 157/168, 157/169, 157/175, 157/178, 158/067, 157/182, 157/230



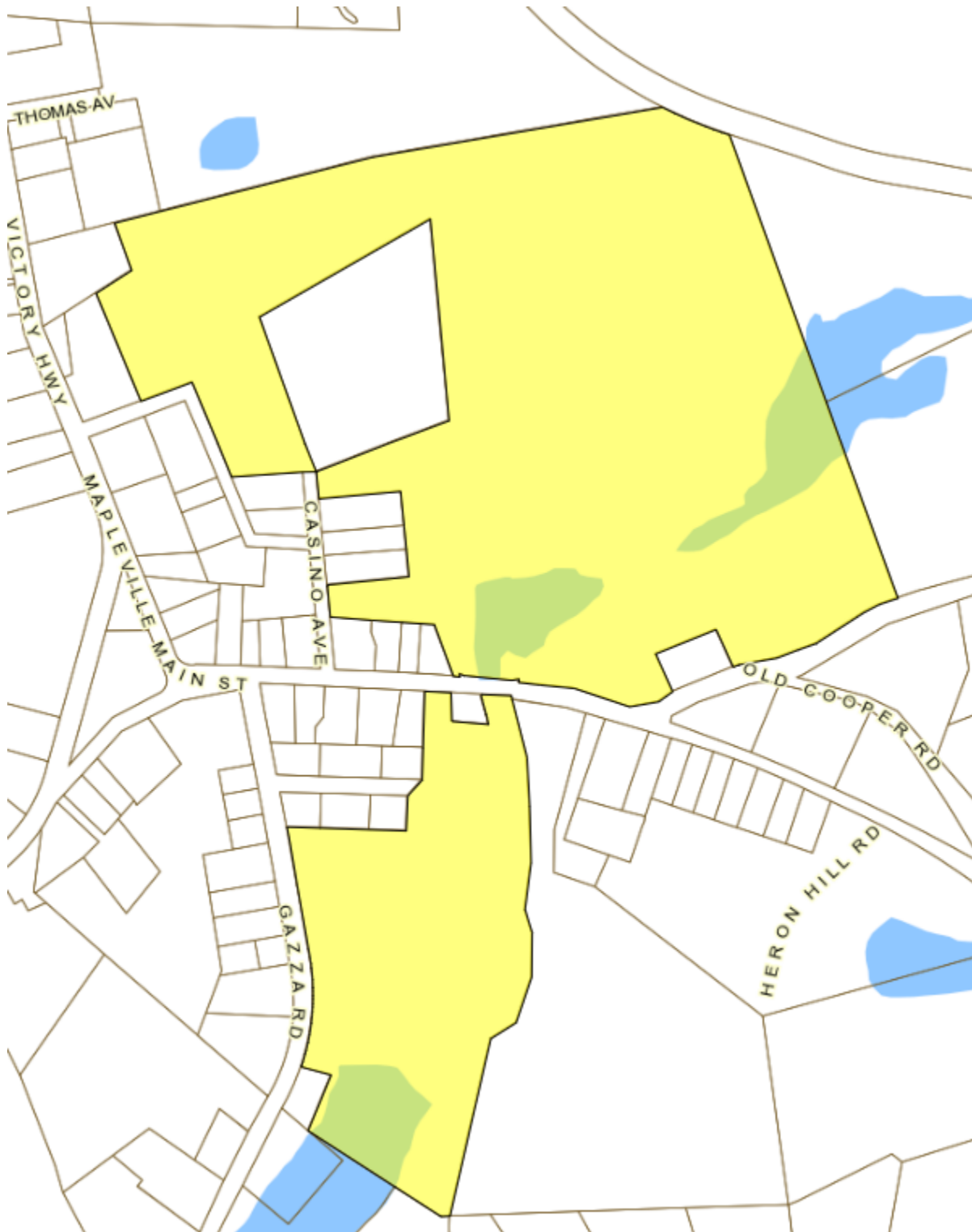
Nasonville

Nasonville Parcel: Plat/Lot: 114/016



Metech Mill Site, Mapleville Main Street:

Metech Parcels Mapleville Plat/Lot- 214/041, 214/065



(2) Improvements to existing – Tax Credit (TC) schedule

Improvement Cost	Tax Credit Amount Per Year (3 Year Plan)	Total Tax Credit Savings Over 3 Years to Owner
\$2,500 - \$5,000	\$250	\$750
\$5,001 - \$7,500	\$375	\$1,125
\$7,501 - \$10,000	\$500	\$1,500
\$10,001 - \$12,500	\$625	\$1,875
\$12,501 - \$15,000	\$750	\$2,250
\$15,001 - \$17,500	\$875	\$2,625
\$17,501 - \$20,000	\$1,000	\$3,000
\$20,001 - \$22,500	\$1,125	\$3,375
\$22,501 - \$25,000	\$1,250	\$3,750
\$25,001 - \$27,500	\$1,400	\$4,200
\$27,501 - \$30,000	\$1,500	\$4,500
\$30,001 - \$32,500	\$1,625	\$4,875
\$32,501 - \$35,000	\$1,750	\$5,250
\$35,001 - \$37,500	\$1,875	\$5,625
\$37,501 - \$40,000	\$2,000	\$6,000
\$40,001 - \$42,500	\$2,125	\$6,375
\$42,501 - \$45,000	\$2,250	\$6,750
\$45,001 - \$47,500	\$2,400	\$7,200
\$47,501 - \$50,000	\$2,500	\$7,500
\$50,001 - \$52,500	\$2,625	\$7,875
\$52,501 - \$55,000	\$2,750	\$8,250
\$55,001 - \$57,500	\$2,875	\$8,625
\$57,501 - \$60,000	\$3,000	\$9,000
\$60,001 - \$62,500	\$3,125	\$9,375
\$62,501 - \$65,000	\$3,250	\$9,750
\$65,001 - \$67,500	\$3,375	\$10,125
\$67,501 - \$70,000	\$3,500	\$10,500
\$70,001 - \$72,500	\$3,625	\$10,875
\$72,501 - \$75,000	\$3,750	\$11,250
\$75,001 - \$77,500	\$3,875	\$11,625
\$77,501 - \$80,000	\$4,000	\$12,000
\$80,001 - \$82,500	\$4,125	\$12,375
\$82,501 - \$85,000	\$4,250	\$12,750
\$85,001 - \$87,500	\$4,375	\$13,125
\$87,501 - \$90,000	\$4,500	\$13,500
\$90,001 - \$92,500	\$4,625	\$13,875
\$92,501 - \$95,000	\$4,750	\$14,250
\$95,001 - \$97,500	\$4,875	\$14,625
\$97,501 - \$100,000	\$5,000	\$15,000
\$100,001 - \$102,500	\$5,050	\$15,150
\$102,501 - \$105,000	\$5,100	\$15,300
\$105,001 - \$107,500	\$5,150	\$15,450
\$107,501 - \$110,000	\$5,200	\$15,600
\$110,001 - \$112,500	\$5,250	\$15,750
\$112,501 - \$115,000	\$5,300	\$15,900
\$115,001 - \$117,500	\$5,350	\$16,050
\$117,501 - \$120,000	\$5,400	\$16,200
\$120,001 - \$122,500	\$5,450	\$16,350
\$122,501 - \$125,000	\$5,500	\$16,500
\$125,001 - \$127,500	\$5,550	\$16,650
\$127,501 - \$130,000	\$5,600	\$16,800
\$130,001 - \$132,500	\$5,650	\$16,950

\$132,501 - \$135,000	\$5,700	\$17,100
\$135,001 - \$137,500	\$5,750	\$17,250
\$137,501 - \$140,000	\$5,800	\$17,400
\$140,001 - \$142,500	\$5,850	\$17,550
\$142,501 - \$145,000	\$5,900	\$17,700
\$145,001 - \$147,500	\$5,950	\$17,850
\$147,501 - \$150,000	\$6,000	\$18,000
\$150,000 - \$152,500	\$6,050	\$18,150
\$152,501 - \$155,000	\$6,100	\$18,300
\$155,001 - \$157,500	\$6,150	\$18,450
\$157,501 - \$160,000	\$6,200	\$18,600
\$160,001 - \$162,500	\$6,250	\$18,750
\$162,501 - \$165,000	\$6,300	\$18,900
\$165,001 - \$167,500	\$6,350	\$19,050
\$167,501 - \$170,000	\$6,400	\$19,200
\$170,001 - \$172,500	\$6,450	\$19,350
\$172,501 - \$175,000	\$6,500	\$19,500
\$175,001 - \$177,500	\$6,550	\$19,650
\$177,501 - \$180,000	\$6,600	\$19,800
\$180,001 - \$182,500	\$6,650	\$19,950
\$182,501 - \$185,000	\$6,700	\$20,100
\$185,001 - \$187,500	\$6,750	\$20,250
\$187,501 - \$190,000	\$6,800	\$20,400
\$190,001 - \$192,500	\$6,850	\$20,550
\$192,501 - \$195,000	\$6,900	\$20,700
\$195,001 - \$197,500	\$6,950	\$20,850
\$197,501 - \$200,000	\$7,000	\$21,000
\$200,001 and over	Use Tax Stabilization Schedule	

(3) New Construction – Tax Stabilization (TS) schedule.

Seven (7) year duration.

Tax Roll Effective December 31 st	Prorated Value
Year 1	0%
Year 2	0%
Year 3	20%
Year 4	40%
Year 5	60%
Year 6	80%
Year 7	100%

NOTE: Projects eligible as of December 31 will have the corresponding tax bill rendered on or after July 1 of the next calendar year.

This amendment will take effect on passage.

Adopted this 24th day of February 2021.

Donald A. Fox, President
Burrillville Town Council

ATTEST: _____
Vicki T. Martin, Town Clerk