RESOLUTION OF THE TOWN OF BRISTOL

Recommendation to State Legislature to Amend R.I.G.L. § 44-3-3 and R.I.G.L. § 45-13-5.1

WHEREAS, the Town of Bristol recognizes the transfer of the Mount Hope property (the "Property") from Brown University to the Pokanoket Management Group, Inc., a Rhode Island nonprofit corporation; and

WHEREAS, the Town of Bristol seeks to ensure the Property remains preserved and conserved in accordance with the restrictive covenants listed in the Deed to the Property; and

WHEREAS, the Town of Bristol wants to ensure the Property's current owner is reflected under the property tax exemption statute, R.I.G.L. § 44-3-3, and that the Pokanoket Management Group is reflected as the current owner under the appropriations in lieu of property tax statute, R.I.G.L. § 45-13-5.1;

NOW, THEREFORE, BE IT RESOLVED by the Bristol Town Council that the Town of Bristol hereby proposes the attached language for the General Assembly to be added as an amendment to R.I.G.L. § 44-3-3 and to R.I.G.L. § 45-13-5.1.

Passed as a resolution of the Bristol Town Council this 23 day of April, 2025.

| ATTECT. | |
|------------------|-------------------------------|
| ATTEST: | |
| Nathan Calouro, | Chairman Pristol Town Council |
| ATTEST: | |
| Melissa Cordeiro | Town Clerk |

PROPOSED LEGISLATION ON BEHALF OF

POKANOKET MANAGEMENT GROUP A RHODE ISLAND NONPROFIT CORPORATION REPRESENTING THE POKANOKET TRIBE UNINCORPORATED ASSOCIATION

AN ACT

RELATING TO TOWNS AND CITIES - APPROPRIATIONS IN LIEU OF PROPERTY TAX

AND

RELATING TO TAXATION – EXEMPT PROPERTY

SECTION 1

Title 45 Towns and Cities, Chapter 13 State Aid, R.I. Gen. Laws § 45-13-5.1 shall be amended as follows:

- § 45-13-5.1. General assembly appropriations in lieu of property tax from certain exempt private and state properties.
- (a) In lieu of the amount of local real property tax on real property owned by any private nonprofit institution of higher education, the Pokanoket Management Group, a Rhode Island Nonprofit Corporation representing the Pokanoket Tribe unincorporated association, or any nonprofit hospital facility, or any state owned and operated hospital, veterans' residential facility, or correctional facility occupied by more than one hundred (100) residents which may have been or will be exempted from taxation by applicable state law, exclusive of any facility operated by the federal government, the state of Rhode Island, or any of its subdivisions, the general assembly shall annually appropriate for payment to the several cities and towns in which the property lies a sum equal to twenty-seven percent (27%) of all tax that would have been collected had the real property been taxable; provided, however, said percentage shall be subject to adjustment pursuant to subsection (e) of this section.
- **(b)** In no event shall any city or town record in a fiscal year both: (1) Taxes and/or payments under a stabilization agreement with a for-profit hospital facility; and (2) Distributions of appropriations under this section attributable to the prior nonprofit status of said for-profit hospital facility.
- (c) As used in this section, "private nonprofit institution of higher education" means any institution engaged primarily in education beyond the high school level, the property of which is exempt from property tax under any of the subdivisions, and "nonprofit hospital facility" means

any nonprofit hospital licensed by the state and which is used for the purpose of general medical, surgical, or psychiatric care and treatment.

- (d) The grant payable to any municipality under the provision of this section shall be equal to twenty-seven percent (27%) of the property taxes that, except for any exemption to any institution of higher education or general hospital facility, would have been paid with respect to that exempt real property on the assessment list in the municipality for the assessment date of December 31, 1986, and with respect to such exempt real property appearing on an assessment list in the municipality on succeeding assessment dates. Provided, however, that the grant paid for the fiscal year ending June 30, 2008, shall be based upon the assessment list in the municipality as of December 31, 2004.
- (e) The state budget offices shall include the amount of the annual appropriation in the state budget for the fiscal year commencing July 1, 1988, and each fiscal year thereafter. The amount of the annual distribution of appropriation payable to each eligible municipality in any year in accordance with this section shall be reduced proportionately in the event that the total of the annual appropriation in the state budget is insufficient to pay the eligible municipalities the amounts otherwise payable to said communities pursuant to subsection (a) of this section.
- (f) Distribution of appropriations shall be made by the state on or before July 31 of 1988 and each July 31 thereafter or following verified receipt of a municipality's assessment data for the following fiscal year's payment, whichever is later, and the payments may be counted as a receivable by any city or town for a fiscal year ending the preceding June 30.
- (g) Any act or omission by the state with respect to this chapter shall in no way diminish the duty of any town or municipality to provide public safety or other ordinary services to the properties or facilities of the type listed in subsection (a).
- (h) Provided, that payments authorized pursuant to this section shall be reduced pro rata, for that period of time that the municipality suspends or reduces essential services to eligible facilities. For the purposes of this section "essential services" include, but are not to be limited to, police, fire and rescue.

SECTION 2

Title 44, Taxation, Chapter 3, Property Subject to Taxation, R.I. Gen. Laws § 44-3-3 shall be amended as follows:

§ 44-3-3. Property exempt.

- (a) The following property is exempt from taxation:
- (1) Property belonging to the state, except as provided in § 44-4-4.1;
- (2) Lands ceded or belonging to the United States;

. . .

- (87) Tangible personal property of Northwest Community Health Care d/b/a WellOne Primary Medical and Dental Care, a Rhode Island domestic nonprofit corporation, located in the town of North Scituate at 35 Village Plaza Way, and further identified as Plat 38, Lot 72.
- (88) Real and tangible personal property of the Pokanoket Management Group, a Rhode Island nonprofit corporation representing the Pokanoket Tribe unincorporated association, located in the town of Bristol, Rhode Island, and used directly to cultivate, preserve and protect the natural, cultural, traditional and historical resources, wathersheds, habitats, ecosystems and archaeological sites of and within the ancestral territory of the Pokanoket people.

SECTION 3

This act would take effect January 1, 2026.

EXPLANATION

BY THE LEGISLATIVE COUNCIL

OF

AN ACT

RELATING TO TOWNS AND CITIES - APPROPRIATIONS IN LIEU OF PROPERTY TAX

AND

RELATING TO TAXATION – EXEMPT PROPERTY

This act would add the property of the Pokanoket Management Group, a Rhode Island nonprofit corporation representing the Pokanoket Tribe unincorporated association to the list of property designated for appropriations in lieu of municipal property tax, and would concurrently exempt such property from municipal property tax.

This act would take effect on January 1, 2026.