

RESOLUTION OF THE TOWN OF TIVERTON
RESOLUTION IN SUPPORT OF H 8029 RELATING TO TAXATION --
COLLECTION OF TAXES GENERALLY

RESOLUTION 2026-0008

WHEREAS, House Bill 2026-H-8029 has been introduced in the General Assembly to amend R.I.G.L. 44-7-28 titled "Collection of Taxes Generally" to add the town of Tiverton to those towns specifically named to tax any person for either a mobile or manufactured home and automatically lien the mobile or manufactured home; and

WHEREAS, when the owner of a mobile home has unpaid or overdue property taxes, Rhode Island State law typically only allows a lien to be placed on the land on which the mobile home sits, not on the mobile home itself; and

WHEREAS, many owners of mobile homes in the Town of Tiverton do not own the land on which their mobile homes sit, leaving the Town with no way to secure its interest in any unpaid or overdue property taxes; and

WHEREAS, the Rhode Island General Assembly has enacted special legislation, R.I.G.L. 44-7-28, which creates an automatic tax lien on a mobile or manufactured home only in Glocester, Coventry, or Burrillville upon the date of assessment of the taxes; and

WHEREAS, the automatic tax lien created through R.I.G.L. 44-7-28 lasts twenty (20) years, and is "superior to any other lien, encumbrance, or interest in the mobile or manufactured home whether by way of attachment or otherwise"; and

WHEREAS, this Bill would include the town of Tiverton alongside Glocester, Coventry, and Burrillville and provide the Town an enforcement mechanism to collect unpaid or overdue property taxes owed on mobile or manufactured homes within the Town.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Tiverton does hereby support House Bill H-8029 and the appropriate R.I. Senate companion.

BE IT FURTHER RESOLVED that the Town Clerk transmit forthwith a copy of this Resolution to the Governor and to the members of Tiverton's legislative delegation in the Rhode Island General Assembly.

This Resolution shall take effect upon its passage.

Passed as a Resolution of the Tiverton Town Council this 9th of March, 2026

ATTEST: Joan Chabot Town Clerk

INTRODUCED BY: Council President John Edwards V