

**TOWN OF PORTSMOUTH, RI**

**Ordinance # 2023-05-22B**

**AN ORDINANCE AMENDING THE TOWN CODE OF THE  
TOWN OF PORTSMOUTH**

**PART II: GENERAL LEGISLATION**

Be it **ORDAINED** by the Town Council of the Town of Portsmouth:

Section 1. The Town Code, Part II: General Legislation, Chapter 352 entitled "Taxation" is hereby amended by adding the following new article and sections:

**Article XV Property Tax Classification**

**§ 352-52.** Pursuant to R.I. Gen. Laws § 44-5-11.8, the Town hereby adopts a system of classification of taxable property in the Town, as follows:

- A. Class 1: All ratable real estate.
- B. Class 2: All ratable tangible personal property.
- C. Class 3: Motor vehicles and trailers subject to excise tax created by R.I. Gen. Laws Title 44, Chapter 34.

Section 2. This Ordinance shall take effect upon passage.

**ADOPTED BY TOWN COUNCIL  
ACTION ON MAY 22, 2023**

  
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**Jennifer M. West, CMC, Town Clerk**