

STATE OF RHODE ISLAND

FISCAL YEAR _____

TOWN OF NARRAGANSETT

APPLICATION FOR APPEAL OF PROPERTY TAX

For appeals to the tax assessor, this form must be filed with the local office of tax assessment within (90) days from the date the first tax payment is due. For appeals to the local tax board of review, this form must be filed with the local tax board of review not more than thirty (30) days after the assessor renders a decision, or if the assessor does not render a decision within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) day period.

1. TAXPAYER INFORMATION:

A. Name(s) of Assessed Owner: _____

B. Name(s) and Status of Applicant (if other than Assessed Owner): _____

_____ Subsequent Owner (Acquired Title after December 31 on _____ 20_____)
_____ Administrator/Executor _____ Lessee _____ Mortgagee _____ Other Specify: _____

C. Mailing Address and Telephone No: _____ () _____
Address Tel. No.

D. Previous Assessed Value _____ E. New Assessed Value _____

2. PROPERTY IDENTIFICATION: Complete using information as it appears on tax bill.

A. Tax Bill Account No.: _____ Assessed Valuation _____ Annual Tax _____

B. Location: _____ Description: _____

No. Street Zip
Real State Parcel Identification: Map _____ Block _____ Parcel _____ Type _____
Tangible Personal

C. Date Property Acquired: _____ Purchase Price: _____ Total Cost of any improvements _____

What is the amount of fire insurance on building: _____

3. REASON(S) REDUCTION SOUGHT: Check reason(s) reduction is warranted and briefly explain why it applies.

Continue explanation on attachment if necessary.

_____ Overvaluation _____ Incorrect Usage Classification
_____ Disproportionate Assessment _____ Other Specify: _____

Applicant's Opinion of Value \$ _____

Fair Market Value* Class Assessed Value

*(As of December 31 in the year of the last update or revaluation for real estate and as of December 31 of the tax year for personal estate;)

Explanation _____

Have you filed a true and exact account this year with the Tax Assessor as required by law?

Comparable Properties that support your claim:

Address Sale Price Sales Date Property Type Assessed Value

4. SIGNATURE OF APPLICANT _____ DATE _____
SIGNATURE OF APPLICANT _____ DATE _____
SIGNATURE OF AUTHORIZED AGENT _____ DATE _____

Name of Preparer _____ Address _____ () _____ Tel. No.

TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE

REASONS FOR AN APPEAL. It is the intent of the general assembly to ensure that all taxpayers in Rhode Island are treated equitably. Ensuring that taxpayers are treated fairly begins where cities and towns meet defined standards related to performing property values. All properties should be assessed in a uniform manner, and properties of equal value should be assessed the same.

TO DISPUTE YOUR VALUATION OR ASSESSMENT OR CORRECT ANY OTHER BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER THAN IT SHOULD BE, YOU MUST APPEAL WITHIN NINETY (90) DAYS FROM THE DATE THE FIRST TAX PAYMENT IS DUE.

You may appeal your assessment if your property is: (1) OVERVALUED (assessed value is more than the fair market value as of December 31 in the year of the last update or revaluation for real estate and as of December 31 of the tax year for personal estate for any reason, including clerical and data processing errors; (2) disproportionately assessed in comparison with other properties; (3) classified incorrectly as residential, commercial, industrial or open space, farm or forest; (4) illegal tax partially or fully exempt; (5) modified from its condition from the time of the last update or revaluation.

WHO MAY FILE AN APPLICATION: You may file an application if you are (1) the assessed or subsequent (acquiring title after December 31) owner of the property; (2) the owner's administrator or executor; (3) a tenant or group of tenants of real estate paying rent therefrom, and under obligations to pay more than one-half (1/2) of the taxes thereon; (4) a person owning or having an interest in or possession of the property; or (5) a mortgagee if the assessed owner has not applied. In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the local office of tax assessment within NINETY (90) days from the date the first tax payment is due. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED ON TIME, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR'S OFFICE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessor's disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

FILING AN ACCOUNT. Rhode Island General Laws Section 44-5-15 requires the annual filing of a true and exact account of all ratable estate owned or possessed by every person and corporate body. The time to file is between December 31, and January 31, of intention to submit declaration by March 15. Failure to file a true and full account, within the prescribed time, eliminates the right to appeal to the superior court, subject to the exceptions provided in Rhode Island General Laws Section 44-5-26(b). No amended returns will be accepted after March 15th. Such notice of your intention must be sent by certified mail, postage prepaid, postmark no later than 12 o'clock midnight of the last day, January 31. No extensions beyond March 15th can be granted. The form for filing such account may be obtained from the city or town assessor.

ASSESSOR'S DISPOSITION. Upon applying for a reduction in assessment, you may be asked to provide the assessor with further written information about the property and to permit them to inspect it. Failure to provide the information or permit an inspection within thirty (30) days of the request may result in the loss of your appeal rights.

APPEAL. The assessor shall have forty-five (45) days to review the appeal, render a decision and notify the taxpayer of the decision. The taxpayer, if still aggrieved, may appeal the decision of the tax assessor to the local tax board of review, or in the event that the assessor does not render a decision, the taxpayer may appeal to the local tax board of review at the expiration of the forty-five (45) day period. Appeals to the local tax board of review shall be filed not more than thirty (30) days after the the assessor renders a decision and notifies the taxpayer, or if the assessor does not render a decision within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) day period.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Date Sent _____	GRANTED	Assessed Value _____
Date Returned _____		Abated Value _____
	DENIED	Adjusted Value _____
On-Site Inspection		
Date _____	DEEMED DENIED	Tax Board of Review _____
By _____		
	Appeal No. _____	
Date Change _____		

Any person still aggrieved on any ground whatsoever by an assessment of taxes against him or her in any city or town may, within thirty (30) days of the tax board of review decision notice, file a petition in the superior court for the county in which the city or town lies for relief from the assessment.

TAX ASSESSMENT APPEAL INSTRUCTIONS

TAX ASSESSOR'S NOTICE

It is not the job of this office to review your documentation to ensure you have completed packages. We review your application for key areas only. We do not make sure you have enough copies, appraisals, proof etc. You need to supply this office with the original application and any proof you deem appropriate. **This office is unable to make copies on your behalf.**

TAXPAYER REQUIREMENTS/RESPONSIBILITIES

You must:

- a. Supply the **original application** on white paper only.
- b. Fill out the application in its entirety.
- c. Have the **property owner's signature**.
- d. Write legibly or have it typed (**blue or black ink only**).
- e. Include the **owner's opinion of value**.
- f. Include any supporting documentation at the time of application filing. You are responsible for researching supporting evidence for your appeal. You can find most information on www.vgsi.com.
The assessor's office is unable to provide searches on your behalf.
- g. Include a mailing address and telephone number of the property owner or their agent.
- h. File the application between **July 1st and September 28th**.
- i. You may file an appeal if your property is:
Overvalued (assessed value is more than the fair market value as of **December 31, 2014** for any reason, including clerical and data processing errors).
Disproportionately assessed in comparison with other "like" properties located in the same type of neighborhood.
Classified incorrectly as residential, commercial, industrial, farm, forest or open space.
- j. You may present a written estimate of property value in the form of an appraisal performed by a Rhode Island certified appraiser as of **December 31, 2014**. They may demonstrate physical or mechanical problems with the property by providing a written statement identifying the problems and costs to correct said problems. These statements must be signed by a contractor licensed to perform the work outlined.
- k. Comparisons to other properties (physically) and Disproportionate Assessment:
You must prepare and submit a list of those comparable properties at the time of filing the application.
Comparisons to Sold Properties:
Must have sold prior to **December 31, 2014**.
Must be an arms-length transaction (a transaction between two otherwise unrelated or unaffiliated parties).
Nuisance or other factor:
You must document the impact of the problem through the use of market sales and follow the same guidelines as **Comparisons to Sold Properties**.

The Assessor has **45 days** from the date of your filing to render a decision. If you have received a letter from the Assessor, you must sign this and return the document to the Assessor's office within **30 days** from the **date of mailing** to move forward for your application to be heard by the **Tax Assessment Board of Review**. The **original signature** is needed therefore we are unable to accept faxes, copies or emails of this document. If you do not wish to be heard by the **Tax Assessment Board of Review** or if you fail to return the signed letter within **30 days**, your **application will be withdrawn**.

HEARING PROCESS FOR THE TAX ASSESSMENT BOARD OF REVIEW

COMMERCIAL/INDUSTRIAL OWNERS

All appeals of commercial or industrial properties **MUST** include income and expense statements for the **three (3) years** preceding **December 31, 2014**. This information is required even if your appeal is based on another method of appraisal. It is highly recommended that you supply this information at the time of filing or you may bring it to your hearing.

HEARING PROCESS

When your hearing is scheduled, you will be notified of the hearing date via U.S. postal service. **Under no circumstances will hearing dates be given orally or via fax.**

The **Tax Assessment Board of Review** must hear your appeal within **90 days** of receiving your signed letter. **Please do not call the Assessor's office requesting specific dates as appeals are heard by filing date.**

Each appeal is scheduled for a specific amount of time (generally **15 minutes**). You are required to be on time, present your case and stay focused on the area you believe caused the alleged inaccurate assessment.

The **Tax Assessment Board of Review** can decide your appeal in your absence however, if you want to be heard, the owner, legal entity or authorized representative must attend the hearing on the hearing date.

The **Tax Assessment Board of Review** will advise you of their decision within **two (2) weeks** of your hearing date in writing via U.S. postal service.

The **Tax Assessment Board of Review** does not set the tax rate and does not control Town services. They will not entertain any appeal that focuses on either of these concerns. The **Tax Assessment Board of Review** reserves the right to withhold a decision until a property is inspected, requested documents are provided or they have sufficient time to review the appeal. Your assessment is based on the value of the property, land and improvements.

The **Tax Assessment Board of Review** may reschedule a hearing for any reason with sufficient notice. You or your representative will be notified if the need for rescheduling arises.

All decisions of the **Tax Assessment Board of Review** are **final**. If you are dissatisfied with the decision, you may exercise your right to file in **Superior Court (you have 30 days from the Tax Assessment Board of Review's decision)**.

An appeal opens the property assessment for re-evaluation. As a result of your appeal, the **Tax Assessment Board of Review** may order the Assessor to **lower** your assessment, **raise** your assessment or let it **remain** as originally assessed.

AUTHORIZED REPRESENTATIVE

The taxpayer has the right to have someone (Attorney, Appraiser, relative etc.) other than themselves represent them at the hearing and receive correspondence on their behalf as long as they sign an affidavit stating they give said person permission to do so. **The affidavit may be obtained at the Assessor's office along with the appeal form and these instructions.**

PLEASE MAKE SURE YOU HAVE COPIES OF YOUR ORIGINAL PACKAGE PRIOR TO SUBMITTING YOUR APPEAL TO THIS OFFICE

AFFIDAVIT OF AUTHORIZED REPRESENTATIVE

Date:

Taxpayer's Full Name:

Property Address:

Authorized Representatives Full Name:

Authorized Representatives Address:

Authorized Representatives Phone Number:

Relief Taxpayer is Seeking from Board:

The taxpayer hereby confirms that they have authorized the above-named Representative to appear on their behalf at the Tax Assessment Board of Review hearing.

Signature of Taxpayer

Signature of Taxpayer