

## 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.nereval.com](http://www.nereval.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 1<sup>st</sup> and September 28<sup>th</sup>**.
- i. You may file an appeal if your property is:
  - Overvalued** (assessed value is more than the fair market value as of **December 31, 2023** 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, 2023**. 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, 2023**.
  - 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, 2023**. 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**

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