

STATE OF RHODE ISLAND

FISCAL YEAR xxxx

MIDDLETOWN, RI

APPLICATION FOR ABATEMENT OF PROPERTY TAX

For appeals to the tax assessor, this form must be filed with the local office of tax assessment within ninety (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. TAX PAYER INFORMATION:

- A. Name(s) of Assessed Owner:
B. Name(s) and Status of Applicant (if other then Assessed Owner):
Subsequent Owner (Acquired Title After December 31st on , xxxx)
Administrators/Executors, Lessee, Mortgagee, Other. Specify:
C. Mailing Address and Telephone 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:
Real Estate Parcel Identification: Plat: Direction: Lot: Suffix:
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) ABATEMENT SOUGHT: Check reason(s) an abatement 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

Explanation:

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

Comparable Properties that support your claim:

Table with 5 columns: Address, Sale Price, Sale Date, Property Type, Assessed Value

4. SIGNATURES:

SIGNATURE OF APPLICANT: DATE:
SIGNATURE OF AUTHORIZED AGENT: DATE:
(Name of Preparer) Address Tel. No.

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID THE ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

**TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE**

**REASONS FOR AN ABATEMENT.** 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 shall be assessed in a uniform manner, and properties of equal value should be assessed the same. An abatement is a reduction in the tax assessed on your property for the fiscal year.

**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 APPLY FOR AN ABATEMENT WITHIN 90 DAYS FROM THE DATE THE FIRST PAYMENT IS DUE.**

You may apply for an abatement if your property is: 1) OVERVALUED (assessed value is more than the fair market value as of December 31 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.

**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 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 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 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 penalty 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 credit of any overpayment.

**FILING AN ACCOUNT.** RI General Law 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<sup>st</sup> and January 31<sup>st</sup>, of intention to submit declaration by March 15<sup>th</sup>. Failure to file a true and full account, within the prescribed time, eliminates the right to appeal. No amended returns will be accepted after March 15<sup>th</sup>. 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<sup>st</sup>. No extensions beyond March 15<sup>th</sup> can be granted. The form for filing such account may be obtained from the city or town assessor.

**ASSESSOR'S DISPOSITON.** Upon applying for an abatement, you may be asked to provide the assessor with further written information about the property and to permit him 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 assessment review, or in the event that the assessor does not render a decision, the taxpayer may appeal to the local board of assessment review at the expiration of the forty-five (45) day period. Appeals to the local board of assessment review shall be filed not more than thirty (30) days after 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.

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 board of assessment 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 to which petition the assessors of taxes of the city or town in office at the time the petition is filed shall be made parties respondent, and the clerk shall thereupon issue a citation substantially in the following form: (See RIGL 44-5-26 for form, as well as statutory language of the appeal process)

**DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)**

Assessed Value: _____	<input type="checkbox"/> GRANTED	Date Sent: _____
Abated Value: _____	<input type="checkbox"/> DENIED	Date Returned: _____
Assessed Tax: _____	<input type="checkbox"/> DEEMED DENIED	On-Site Inspection
Abated Tax: _____		Date: _____
Adjusted Tax: _____		By: _____
<b>TAX BOARD OF REVIEW</b>		
Date Voted/Deemed Denied: _____		Appeal to B.O.R.: _____
Adjusted Value: _____		(Initial by appellant)