

**\*\* FOR ALL**

**APPLICATIONS FOR ABATEMENT OF PROPERTY TAX**

**Portsmouth, Rhode Island**

**\*\*Please note:** When completing information for appeals to the Tax Assessor, provide as much information and relevant material as possible to fully state your basis for appealing your valuation. If your appeal is denied by the Tax Assessor, and you continue your appeal to the Tax Assessment Board of Review, the Tax Board will only consider the same information, documentation and material that you presented with your application to the Tax Assessor. Since the Tax Board is an appeals board and you are appealing a decision by the Tax Assessor, the Tax Board will only look at the same documentation which you presented in your appeal to the Tax Assessor. Please be complete and accurate.

# Town of Portsmouth, RI

## APPLICATION FOR ABATEMENT OF PROPERTY TAX

### Rhode Island General Law 44-5-26

**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. (September 1<sup>st</sup>) **APPEAL FORMS WILL NOT BE ACCEPTED BEFORE SEPTEMBER 1<sup>st</sup>.**

**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. (\_\_\_\_) \_\_\_\_\_

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

- A. Tax Bill Account No.: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (i.e. 00-0000-00)
- B. Assessed Valuation: \_\_\_\_\_ Annual Tax: \_\_\_\_\_
- C. Location: \_\_\_\_\_  
Description: \_\_\_\_\_  
Real Estate Parcel Identification: Map/Lot: \_\_\_\_\_ (i.e. Map 00 Lot 00)  
Tangible Personal: \_\_\_\_\_
- D. 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 \$ \_\_\_\_\_ Assessed Value \_\_\_\_\_

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	Sale Date	Property Type	Assessed Value
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____

4. SIGNATURES:

Signature of Applicant \_\_\_\_\_ Phone Number (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_

Signature of Authorized Agent \_\_\_\_\_ Date \_\_\_\_\_

SEE DETAILS ON NEXT PAGE

**TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE**

**REASONS FOR 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 should 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 TAX 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 (acquired title after December 31) owner of the property. (2) the owner’s administrator or executor. (3) a tenant or group of tenants or 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 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 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 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 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:** RI General Law 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. 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 not later than 12 o’clock midnight of the last day, January 31. 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 DISPOSITION:** Upon applying for an abatement, 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 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 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 (ASSESSOR’S USE ONLY)**

**Tax Assessor’s Decision**

Date Sent	_____	GRANTED	Assessed Value	_____
			Abated Value	_____
Date Returned	_____		Adjusted Value	_____
		DENIED		
On Site Inspection Date	_____		Assessed Tax	_____
Inspector	_____		Abated Tax	_____
		DEEMED DENIED	Adjusted Tax	_____

Date \_\_\_\_\_ Signatures \_\_\_\_\_

**Tax Board of Review Decision**

Date Sent	_____	GRANTED	Assessed Value	_____
			Abated Value	_____
Date Returned	_____		Adjusted Value	_____
		DENIED		
On Site Inspection Date	_____		Assessed Tax	_____
Inspector	_____		Abated Tax	_____
		DEEMED DENIED	Adjusted Tax	_____

Date \_\_\_\_\_ Signatures \_\_\_\_\_

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.