

Town of Portsmouth
2200 East Main Road
Portsmouth, RI 02871-1268
www.portsmouthri.com

RECEIVED

OCT 28 2020

Tax Assessor
tel. 401-683-1536
fax 401-683-0095

By MAH
Tax Collector
tel. 401-683-1214
fax 401-683-0095

October 14, 2020

Daniel J. & Ann E. Carlson
2632 Cedar Hedge Ct.
Apex NC 27523

Property Location: 63 Ferry Landing Circle.
12/31/2019 (12-31-19 Revaluation)

Plat: 6 Lot: 55-2C
Account: 00-0085-26

Rhode Island General Law 44-5-26 allows a tax payer to file an appeal with the Tax Assessor within ninety (90) days of the 1st quarterly payment due date.

- Your assessment has been adjusted to: . The Tax Collection office will send a summary statement with the revised tax payment schedule within 15-30 days.
- Your appeal has been denied after reviewing the information you provided.

If you wish to appeal my decision please sign, date and return. Your appeal form with information submitted with original appeal will be forwarded to the Portsmouth Tax Assessment Board of Review:

1. Sign: Daniel J. Carlson Date: 10/22/20 indicating your intent to appeal the Tax Assessor's decision to the Portsmouth Tax Assessment Board of Review. After signing and dating above, this letter may be mailed or delivered to the Portsmouth Tax Assessor's Office. Appeals must be received within thirty (30) days of this notice in order to comply with the law. All information presented to the Assessor's Office will be forwarded to the PTABR.
2. The Tax Assessment Board of Review will notify you by mail of the date and time of your scheduled hearing.

Sincerely,
Matthew A. Helfand
Matthew A. Helfand
Tax Assessor/Collector

Cc: file

RECEIVED

SEP 02 2020

Town of Portsmouth, RI

By _____

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 1st) **APPEAL FORMS WILL NOT BE ACCEPTED BEFORE SEPTEMBER 1st**.

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: Daniel J. + Ann E. Carlson
 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.: 2632 Cedar Hedge Ct. Apex, NC 27523
 Address Tel. No. (508) 341-3345

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

A. Tax Bill Account No.: 00-0085-26 (i.e. 00-0000-00)
 B. Assessed Valuation: 1525,300 Annual Tax: 17,917.85
 C. Location: 63 Ferry Landing Circle
 Description: Condominium
 Real Estate Parcel Identification: Map/Lot: Maple/RBlock 56/Unit 2c (i.e. Map 00 Lot 00)
 Tangible Personal: _____
 D. Date Property Acquired: 12/2014 Purchase Price: 4420,000 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: (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;)

Fair Market Value \$ 460,000 Assessed Value 402,000 (2019)

Explanation: _____

Have you filed a true and exact account this year with the tax assessor as required by law? Yes

Comparable Properties that support your claim:

	Address	Sale Price	Sale Date	Property Type	Assessed Value
1.	46 Ferry Landing Cir	665,000	8/2005	Condo	\$ 487,200
2.	57 Ferry Landing Cir	705,000	2/2006	Condo	\$ 478,200
3.	59 Ferry Landing Cir	435,000	6/2010	Condo	\$ 411,000
4.	65 Ferry Landing Cir	429,000	12/2017	Condo	\$ 380,000
5.	191 Ferry Landing Cir	495,000	5/2007	Condo	\$ 403,900

4. SIGNATURES:

Signature of Applicant Phone Number (508) 341-3345 Date 9/1/20

Signature of Authorized Agent Date Daniel J. Carlson

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 there from, 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. Such notice of your intention must be sent by certified mail, postage prepaid, and postmark not later than 12 o'clock midnight of the last day, January 31. No extensions beyond March 15 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. The local tax board of review shall, within ninety (90) days of the filing of the appeal, hear the appeal and render a decision within thirty (30) days of the date that the hearing was held.

DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

Tax Assessor's Decision

Date Sent 10/14/20

Date Returned _____

On Site Inspection Date _____

Inspector _____

GRANTED

DENIED

Deemed Denied

Assessed Value _____

Abated Value _____

Adjusted Value _____

Assessed Tax _____

Abated Tax _____

Adjusted Tax _____

Date 9/18/20 Signatures Matthew A. Helff

Tax Board of Review Decision

Date Sent _____

Date Returned _____

On Site Inspection Date _____

Inspector _____

GRANTED

DENIED

Deemed Denied

Assessed Value _____

Abated Value _____

Adjusted Value _____

Assessed Tax _____

Abated Tax _____

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.

September 1, 2020

Mr. Matthew A. Helfand, Tax Assessor
Tax Assessor's Office
2200 East Main Street
Portsmouth, RI. 02871-1268

Dear Mr. Helfand,

This letter will serve in support of the attached Application For Abatement of Property Tax for 63 Ferry Landing Circle, Portsmouth, RI. 02871.

Ferry Landing Circle is a community of approximately 70 condominiums constructed during the years 2004-2007. The majority of the condos have approximately the same square footage, the same amount of bedrooms and bathrooms and have somewhat similar floor plans. The exception to this may be those few units having finished basements.

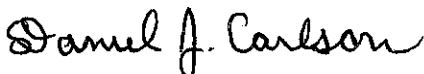
While reviewing the new assessment figures provided by Vision Government Solutions, I found the majority of the assessments increased as little as \$3,000 to as much as \$72,000. The condos in this group included **end units and middle units**. End units are generally sold at a higher level as they have the best views and more exterior porch area than other units.

Throughout the community, those units having a **common connecting porch** received a new assessment ranging from \$104,700 to as high as \$137,300. **The assessment for 63 Ferry Landing Circle increased from \$402,000 to \$525,300, an increase of \$123,300.**

Given that the majority of the condominiums at Ferry Landing Circle are the same age and size, there appears to be no reason why many units increased as little as \$3,000 and those with common connecting porches increased well over \$100,000. Also please note, several units in the community saw a decrease in their assessment, for no apparent reason. A review of the information from VGS will support all the above information.

Therefore, I request the Tax Assessor consider a significantly lower assessment for 63 Ferry Landing Circle.

Respectfully,



Daniel J. Carlson
63 Ferry Landing Circle
Portsmouth, Rhode Island
dcarlson06@hotmail.com

Mailing Address
2632 Cedar Hedge Court
Apex, NC 27523

TOPO	UTILITIES	STRT / ROAD	LOCATION	DESCRIPTION	Code	Assessed	Assessed	Assessed
4 Rolling	2 Public Water	1 Paved	2 Suburban	RESIDENTIAL	2300	525,300	525,300	525,300
SUPPLEMENTAL DATA								
Alt Prcl ID SDDS 2 WTR DIST PWD C/O Issued 08/04/04 PLAT IND #864-874/DECL 8-4-04 CURRENT FERRY LANDING GIS ID 6-55-2C FARM BE H,T,P,W,W Assoc Pld#								

Year	Code	Description	Amount	Code	Description	Number	Amount
RECORD OF OWNERSHIP							
CARLSON DANIEL J & ANN E							
RALEY SHIRLEY R TRUSTEE							
RALEY DAVID J & SHIRLEY R							
BRIDGEPORT ASSOCIATES LLC							
FERRY LANDING LLC							
EXEMPTIONS							
Total 0.00							
ASSESSING NEIGHBORHOOD							
Nbrhd 0001 Nbrhd Name B Tracing Batch							
OTHER ASSESSMENTS							
Total 525,300							

Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
PREVIOUS ASSESSMENTS (HISTORY)								
2020	2300	525,300	2020	2300	525,300	2019	2300	402,000
Total 525,300								

Year	Code	Description	Amount	Code	Description	Number	Amount
APPRAISED VALUE SUMMARY							
Appraised Bldg. Value (Card) 525,300							
Appraised Xf (B) Value (Bldg) 0							
Appraised Ob (B) Value (Bldg) 0							
Appraised Land Value (Bldg) 0							
Special Land Value 0							
Total Appraised Parcel Value 525,300							
Valuation Method C							

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
03-649	12-10-2003	NC	New Construct	100,000	08-03-2004	100		CONDO

Date	Id	Type	Is	Cd	Purpose/Result
10-01-2019	PH			10	reviewed
12-23-2016	SF			10	reviewed
10-05-2015	ER			00	Measur+Listed
11-27-2013	DD			10	reviewed
11-02-2010	DM			10	reviewed
02-27-2008	JD			10	reviewed
10-04-2007	RS			00	Measur+Listed

B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbrhd.	Nbrhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	1021	RES CONDO M		0 SF	0	1,000,000	5	1,00		1,000		0.0000	0	0

LAND LINE VALUATION SECTION														
Total Card Land Units 0 SF														
Parcel Total Land Area 0.0000														
Total Land Value 0														



CONSTRUCTION DETAIL

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description	Element	Cd	Description
Style: 55		Condominium			
Model 05		Res Condo			
Grade 06		Good			
Stories: 2		2 Stories			
Occupancy 1		Plastered			
Interior Wall 1: 03					
Interior Wall 2:					
Interior Floor 1	12	Hardwood			
Interior Floor 2	11	Ceram Clay TI			
Heat Fuel:	02	Oil			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
TI Bedrooms:	02	2 Bedrooms			
TI Bathrms:	2	2 Full			
TI Half Bths:	1				
Xtra Fixtres:					
Total Rooms:	7				
Bath Style:	03	Modern			
Kitchen Style:	02	Modern			
XXIT					
FPL					
FPO					
FPG					

CONDO DATA

Parcel Id	146940	C115	OWne
Adjust Type	FERRY LANDING	B1	S1
Condo Flr	Code	Description	Factor%
Condo Unit	01	INT END	115
	01		92

COST / MARKET VALUATION

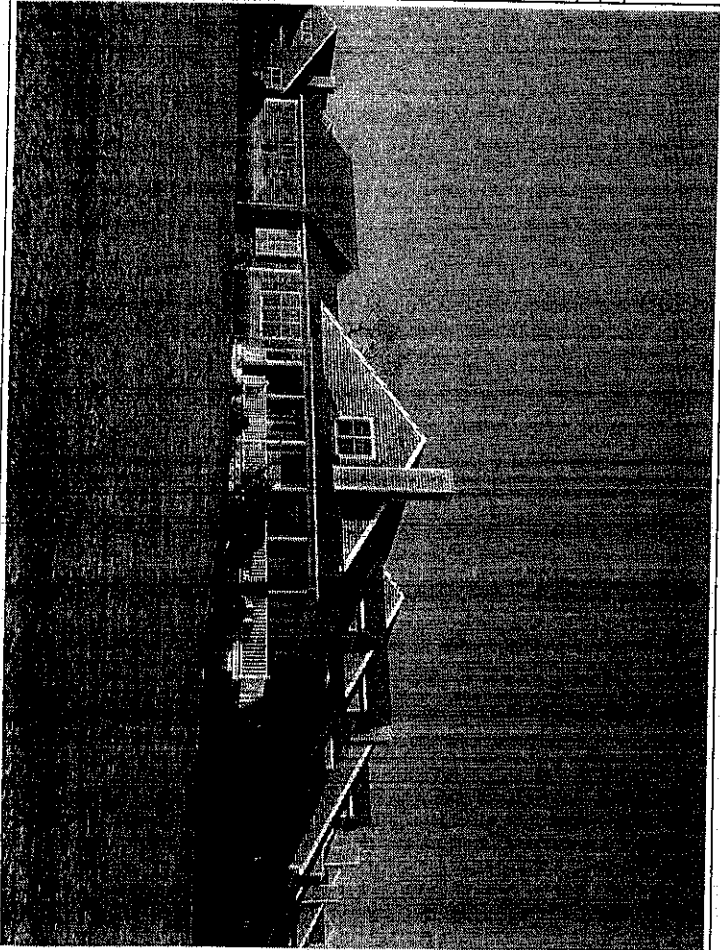
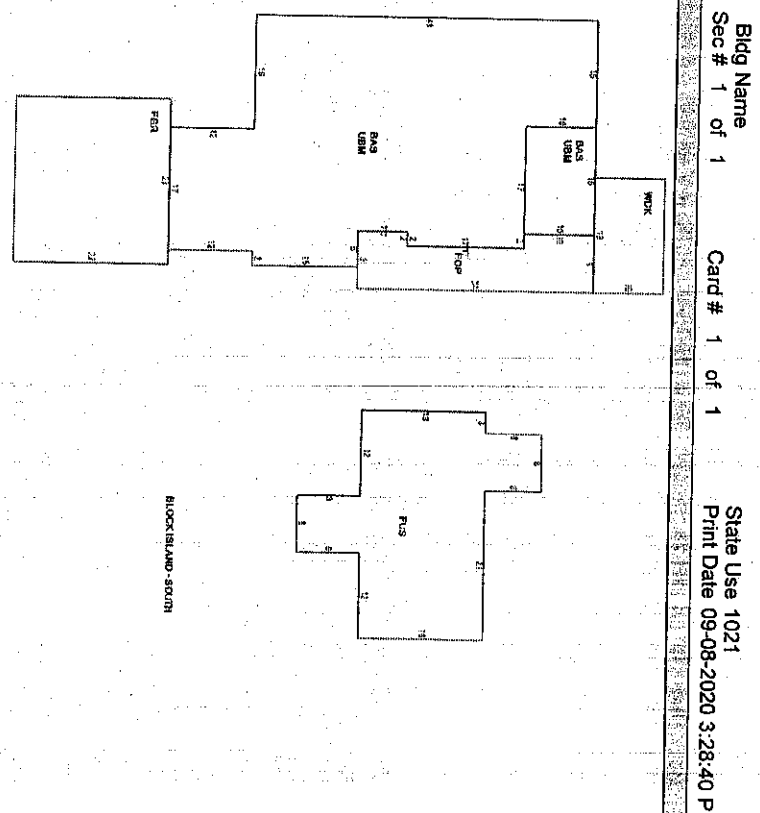
Building Value New	583,693
Year Built	2004
Effective Year Built	AV
Depreciation Code	
Remodel Rating	
Year Remodeled	
Depreciation %	10
Functional Obsol	0
Ext. Comment	0
Trend Factor	1
Condition	
Condition %	
Percent Good	90
RCNLD	525,300
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

OB - OUTBUILDING & YARD ITEMS/L/XE - BUILDING EXTRA FEATURES(B)

Code	Description	UB	Units	Unit Price	Yr Bit	Cond	Cd	% Gd	Grade	Grade Adj.	Appr. Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value
BAS	First Floor	1,783	1,783	1,783	185.48	330,714
FGR	Garage, frame	0	506	177	64.88	32,830
FOP	Porch, Open, Finished	0	238	48	37.41	8,903
FUS	Upper Story, Finished	712	712	712	185.48	132,063
UBM	Basement, Unfinished	0	1,783	357	37.14	66,217
WDK	Deck, Wood	0	160	16	18.55	2,968
Ttl Gross Liv / Lease Area		2,495	5,182	3,093		573,695



ASSESSED VALUES							
01 EXTERIOR END							
	MEDIAN AV	AVERAGE AV	NNAV/OAV	MEDIAN SP	AVE SP	ASR TOTAL	ASR INDIV
SALES	543,625	545,659	1.0851	569,000	573,000	0.955	0.967
ALL	539,840	540,801	1.1065				
ALL NON SALES	537,210	540,168	1.1084				
SOLD/UNSOLD	.979	WITHIN 2.1%					
02 INTERIOR END/BREEZEWAY							
	MEDIAN AV	AVERAGE AV	NNAV/OAV	MEDIAN SP	AVE SP	ASR TOTAL	ASR INDIV
SALES	519,600	521,063	1.2637	557,500	528,750	0.932	0.937
ALL	529,320	532,378	1.2572				
ALL NON SALES	533,892	534,892	1.2517				
SOLD/UNSOLD	1.0096	WITHIN .96%					
02/01 MEDIAN AV:529,320/539,840=.980							
03 INTERIOR END/MIDDLE							
	MEDIAN AV	AVERAGE AV	NNAV/OAV	MEDIAN SP	AVE SP	ASR TOTAL	ASR INDIV
SALES	506,060	506,063	1.1835	530,000	530,000	0.955	0.955
ALL	465,085	466,371	1.1782				
ALL NON SALES	464,185	462,763	1.1845				
SOLD/UNSOLD	0.9992	WITHIN 8/10 OF 1%					
03/01-MEDIAN AV:506,060/539,840=.937							
03 INTERIOR END/MIDDLE-1 BEDROOM							
	MEDIAN AV	AVERAGE AV	NNAV/OAV	MEDIAN SP	AVE SP	ASR TOTAL	ASR INDIV
SALES	448,805	451,483	1.1229				
ALL	448,805	451,483	1.1229				
ALL NON SALES	448,805	451,483	1.1229				
SOLD/UNSOLD							
03/03 1 BEDROOM MEDIAN AV:448,805/465,085=.965*							
* MOST RECENT 1 BEDROOM SALES WERE 2016 WITH A MEDIAN SALE PRICE OF \$407,500 COMPARED TO							
03 2 BEDROOM SALES IN SIMILAR TIME PERIOD (2017) WITH A MEDIAN SALE PRICE OF \$427,000							
407,500/427,000=.954: NAV/OAV 03 1 BEDROOM 1.123/03 2 BEDROOM 1.184=.948							
APPLIED A 4% ADJUSTMENT							
AV BASED ON EFFECTIVE LIVING AREA PLUS ADJUSTMENTS FOR BATHROOM AND FIXTURES							
\$900 PER FIXTURE; \$4,800 PER BATHROOM							

Based on analysis and adjusted calculations recommend new AV of 524,345

Town of Portsmouth
2200 East Main Road
Portsmouth, RI 02871-1268
www.portsmouthri.com

Tax Assessor
tel. 401-683-1536
fax 401-683-0095

Tax Collector
tel. 401-683-1214
fax 401-683-0095

October 14, 2020

Daniel J. & Ann E. Carlson
2632 Cedar Hedge Ct.
Apex NC 27523

Property Location: 63 Ferry Landing Circle.
12/31/2019 (12-31-19 Revaluation)

Plat: 6 Lot: 55-2C
Account: 00-0085-26

Rhode Island General Law 44-5-26 allows a tax payer to file an appeal with the Tax Assessor within ninety (90) days of the 1st quarterly payment due date.

- Your assessment has been adjusted to: . The Tax Collection office will send a summary statement with the revised tax payment schedule within 15-30 days.
- Your appeal has been denied after reviewing the information you provided.

If you wish to appeal my decision please sign, date and return. Your appeal form with information submitted with original appeal will be forwarded to the Portsmouth Tax Assessment Board of Review:

1. Sign: _____ Date: _____ indicating your intent to appeal the Tax Assessor's decision to the Portsmouth Tax Assessment Board of Review. After signing and dating above, this letter may be mailed or delivered to the Portsmouth Tax Assessor's Office. Appeals must be received within thirty (30) days of this notice in order to comply with the law. All information presented to the Assessor's Office will be forwarded to the PTABR.
2. The Tax Assessment Board of Review will notify you by mail of the date and time of your scheduled hearing.

Sincerely,

Matthew A. Helfand
Tax Assessor/Collector

Cc: file