

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

RECEIVED

OCT 21 2020

By MAH

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

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

October 14, 2020

Mary Ford
1385 East Main Rd.
Portsmouth RI 02871

Property Location: 1385 East Main Rd.
12/31/2019 (12-31-19 Revaluation)

Plat: 53 Lot: 36
Account: 08-0610-00

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: Mary Ford Date: Oct 15 2020 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

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VA

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 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: Mary M. Ford
B. Name(s) and Status of Applicant (if other than Assessed Owner):
Robert Arthur R.
Alyce Medeiros
Subsequent Owner (Acquired Title after December 31 on 20___)
Administrator/Executor ___ Lessee ___ Mortgagee ___ Other Specify ___

Robert Halliday
Robert Arthur R.
Alyce Medeiros

Passed AWAY

C. Mailing Address and Telephone No.:
Address Tel. No. (401) 6835248 1385 East Main Rd
Portsmouth, RI

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

A. Tax Bill Account No.: 08-0610-00 (i.e. 00-0000-00)
B. Assessed Valuation: 325.800 Annual Tax: 770.15
C. Location: 1385 E. Main Rd
Description: 2 BR, 1 Bath, ATTACH GARAGE
Real Estate Parcel Identification: Map/Lot: _____ (i.e. Map 00 Lot 00)
Tangible Personal: _____
D. Date Property Acquired: 1997 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: (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 \$ 250,000 Assessed Value 325.800

Explanation: Not worth value now.

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.	<u>None</u>				
2.					
3.					
4.					
5.					

4. SIGNATURES:

Signature of Applicant Mary M. Ford Phone Number (401) 6835248 Date Sept. 21, 2020
Signature of Authorized Agent _____ Date _____

SEE DETAILS ON NEXT PAGE

TAX AMOUNT I BELIEVE IS WRONG

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 15th. 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 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 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 <u>10/17/20</u>	GRANTED	Assessed Value	_____
Date Returned _____	DENIED	Abated Value	_____
On Site Inspection Date _____		Adjusted Value	_____
Inspector _____	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date <u>10/1/20</u> Signatures <u>Matth. a. Helff</u>		Adjusted Tax	_____

Tax Board of Review Decision

Date Sent _____	GRANTED	Assessed Value	_____
Date Returned _____	DENIED	Abated Value	_____
On Site Inspection Date _____		Adjusted Value	_____
Inspector _____	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date _____ Signatures _____		Adjusted Tax	_____

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 of town lies for relief from the assessment.

CURRENT OWNER		UTILITIES		SIRI / ROAD		LOCATION		CURRENT ASSESSMENT	
HALLIDAY GILBERT R & ROBERT J & MEDEIROS ALYCE F & FORD MARY	1385 EAST MAIN RD	1 Level	2 Public Water	1 Paved	2 Suburban	RESIDENTL	RES LND	RESIDENTL	PORTSMOUTH, RI
PORTSMOUTH RI 02871		GIS ID 53-36		FARM BE H,T,P,W,W 3306		5305		VISION	

RECORD OF OWNERSHIP		BK-VOL/PAGE		SALE DATE		QU / VI		SALE PRICE		VC	
HALLIDAY GILBERT R & ROBERT J & ARTH	1-1	0	11-25-2000	U	1	1	0	04	Year	Code	Assessed
HALLIDAY GILBERT A & ALYCE	61-444	0	01-11-1967				10	2020	0100	196,300	196,300
COUTE JOSEPH D	60-205	0	05-21-1966				10	0100	129,200	129,200	129,200
COTTA HENRY J JR & KATHLEEN	53-25	0	05-24-1962				0	0100	300	300	300
Total		0.000						Total		325,800	

EXEMPTIONS		OTHER ASSESSMENTS	
Year	Code	Description	Amount
Total		0.000	

ASSESSING NEIGHBORHOOD		NOTES	
Nbhd	Nbhd Name	Tracing	Batch
0050	B		

BUILDING PERMIT RECORD		APPRaised VALUE SUMMARY	
Permit Id	Issue Date	Type	Description
12-608	12-17-2012	RF	Roofing
Amount		3,000	
Insp Date		02-21-2013	
% Comp		100	
Date Comp			
Comments			

LANDLINE VALUATION SECTION		APPRaised VALUE SUMMARY	
Use Code	Description	Zone	Land Type
B	1010 Single Farm MDL	R20	R20
1	1010 Single Farm MDL	R20	R20
Total Card Land Units		20,000 SF	
Parcel Total Land Area		0.5791	

VISIT/CHANGE HISTORY		APPRaised VALUE SUMMARY	
Date	PH	Id	Type
10-09-2019	MH	01	10 reviewed
09-11-2017	DM	01	51 Appeal Inspection
01-20-2017	DM	01	10 reviewed
07-11-2016	DB	02	Measur+2/visit - Info Card I
04-12-2016	DB	01	Measur+1/visit
09-08-2015	MH	02	51 Appeal Inspection
12-18-2013	DD	10	reviewed

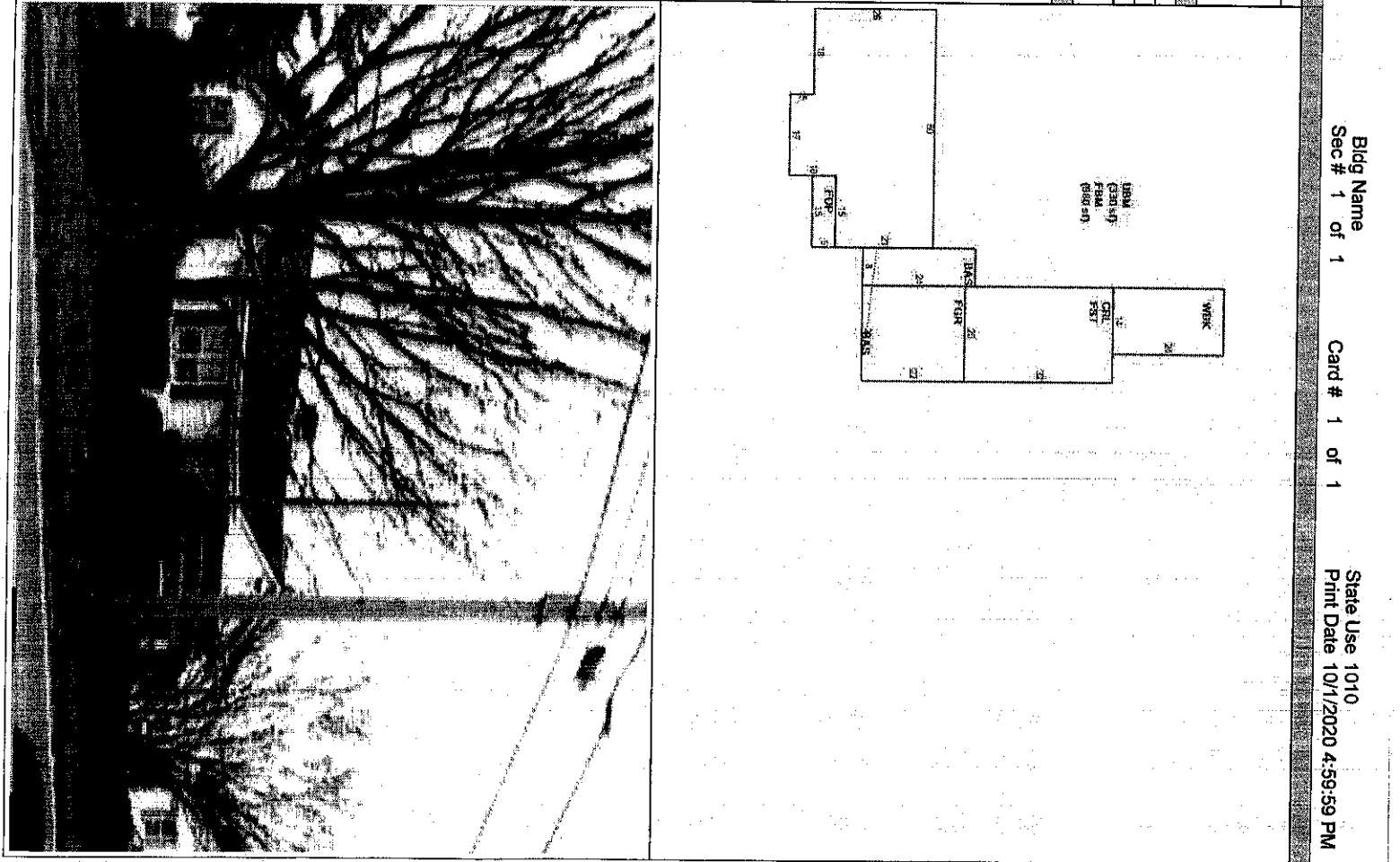
APPRaised VALUE SUMMARY		APPRaised VALUE SUMMARY	
Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)
196,300	0	300	129,200
Total Appraised Parcel Value		325,800	

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Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)
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Total Appraised Parcel Value		325,800	

Element	Cd	Description	Element	Cd	Description
Style: 01		Ranch			
Model: 01		Residential			
Grade: 04		Average +10			
Stories: 1		1 Story			
Occupancy: 1		Vinyl Siding			
Exterior Wall 1: 25		Brick Veneer			
Exterior Wall 2: 19		Gable/Hip			
Roof Structure: 03		Asph/F Gls/Cmp			
Roof Cover: 03		Plastered			
Interior Wall 1: 03		Hardwood			
Interior Wall 2: 12		Carpet			
Interior Fir 1: 14		Oil			
Interior Fir 2: 02		Hot Water			
Heat Fuel: 05		None			
Heat Type: 01		2 Bedrooms			
AC Type: 02					
Total Bedrooms: 1					
Total Baths: 0					
Total Half Baths: 1					
Total Xtra Fixts: 6					
Total Rooms: 6					
Bath Style: 02					
Kitchen Style: 02					
X KITCHEN: 1					
FPL: 1					
FPO: 1					
FPG: 1					

Code	Description	LB	Units	Unit Price	Yr Bit	Cond.	Cd	% Gd	Grade	Grade Adj.	Appr. Value
SHD1	SHED FRAME	L	96	8.00	1998			40		0.00	300

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Underprec Value
BAS	First Floor	1,502	1,502	1,502	113.71	170,788
CRL	Crawl Space	0	640	0	0.00	0
FBM	Basement, Finished	0	980	343	39.80	39,002
FGR	Garage, frame	0	440	154	39.80	17,511
FOP	Porch, Open, Finished	0	75	15	22.74	1,706
FST	Utility, Finished	0	640	320	56.85	36,386
UBM	Basement, Unfinished	0	330	66	22.74	7,505
WDK	Deck, Wood	0	336	34	11.51	3,866
Ttl Gross Liv/ Lease Area		1,502	4,943	2,434		276,764



ASSESSOR'S RESPONSE
BOA

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Plat 53 Lot 36		1385 EAST MAIN RD															
2																		
3	1.265% INCREASE FROM NAV/OAV																	
4																		
5	RANCH: SP/OAV 1.361% INCREASE												7.1% LOWER THAN MEDIAN					
6																		
7	NBHD 50 SALES																	
8	2019- 3 SALES WITH A MEDIAN SP TO OAV 1.358% INCREASE AND THE AVERAGE SP/OAV 1.29% INCREASE												6.9% LOWER THAN MEDIAN					
9	2018-19- 9 SALES WITH A MEDIAN SP TO OAV 1.308% INCREASE AND THE AVERAGE SP/OAV 1.28% INCREASE												3.3% LOWER THAN MEDIAN					
10																		
11	SOLD/UNSOLD																	
12	1.029 2019 & 1.038 2018-19																	
13																		
14	MAP 53 SALES																	
15	2019- 1 SALES WITH A MEDIAN SP TO OAV 1.36% INCREASE AND THE AVERAGE SP/OAV 1.36% INCREASE												7.0% LOWER THAN MEDIAN			RANCH ON EAST MAIN RD		
16	2018- 1 SALES WITH A MEDIAN SP TO OAV 1.414% INCREASE AND THE AVERAGE SP/OAV 1.414% INCREASE												10.6% LOWER THAN MEDIAN					
17																		
18	MAP 53 LAND RESIDUAL																	
19	2019-.907 ASR- 9.3% LOWER THAN INDICATED LAND VALUE																	
20	2018-19- .809 ASR-19.1% LOWER THAN INDICATED LAND VALUE																	
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33	COMPARABLES/BASIS OF APPEAL																	
34																		
35	BURDEN OF PROOF																	
36	No other material provided. The burden of proof is on the appellant (see Nos Ltd. Partnership v. Booth, 654 A 2d 308 (ri 1995))																	
37	Pilgrim Healthcare of NE Inc v Gelati 865A 2d 1028 2004 RI Lexis 197 (RI 2004)to produce evidence that the value is incorrect.																	
38	It is their responsibility to perform the research and present documentation to support their opinion.																	
39	The values were provided by a licensed, bonded and state certified company that complied with Rhode Island State Law,																	
40	and met International Association of Assessing Officers (IAAO) and Uniform Standards of Professional Appraisal Practice (USPAP) requirements																	
41	and standards.																	

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