

**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

December 15, 2020

Jose B. & Maria A. Sousa  
PO Box 1035  
Portsmouth RI 02871-0908

Property Location: 4 Point Rd.  
12/31/2019 (12-31-19 Revaluation)

Plat: 21 Lot: 4  
Account: 19-5471-01

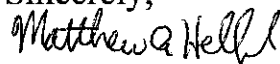
Rhode Island General Law 44-5-26 allows a tax payer to file an appeal with the Tax Assessor within ninety (90) days of the 1<sup>st</sup> quarterly payment due date.

Your assessment has been adjusted to: \$532,100. 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: Jose B. Sousa Date: 12-21-20 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  
Tax Assessor/Collector

RECEIVED

NOV 18 2020

By VSJ

# 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.

#### I. TAXPAYER INFORMATION:

- A. Name(s) of Assessed Owner: Maria A. Sousa
- B. Name(s) and Status of Applicant (if other than Assessed Owner): ~~Thomas Sousa Trustee~~  
Subsequent Owner (Acquired Title after December 31 on 20\_\_)  
Administrator/Executor Lessee Mortgagee Other Specify
- C. Mailing Address and Telephone No.: PO Box 1035 Portsmouth, RI 02871  
Address Tel. No. (401) 683-9016

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

- A. Tax Bill Account No.: 19-5471-01 (i.e. 00-0000-00)
- B. Assessed Valuation: 549,700.00 Annual Tax: 8,038.13
- C. Location: 4 Point Rd.  
 Description: Single Family Residence  
 Real Estate Parcel Identification: Map/Lot: Map 20 Lot 85 (i.e. Map 00 Lot 00) 21-85  
 Tangible Personal: \_\_\_\_\_  
 D. Date Property Acquired: \_\_\_\_\_ Purchase Price: \_\_\_\_\_ Total cost of any improvements: \_\_\_\_\_  
 What is the amount of fire insurance on building: N/A

#### 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 \$375,000.00 Assessed Value \$375,000.00

Explanation: See attached

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.	<u>327 Riverside St.</u>			<u>Single Family</u>	<u>374,100</u>
2.	<u>303 Riverside St.</u>	<u>\$330,000.00</u>	<u>5/9/18</u>	<u>Single Family</u>	<u>378,500</u>
3.					
4.	<u>Also see attached</u>				
5.					

#### 4. SIGNATURES:

X Maria A. Sousa  
 Signature of Applicant Phone Number (401) 683-9016 Date 11/13/16  
 Signature of Authorized Agent Date 11/13/16

SEE DETAILS ON NEXT PAGE

*Ken... Tremblay*

**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<sup>th</sup>. 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<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. 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>12/15/20</u>	<u>GRANTED</u>	Assessed Value	<u>549,700</u>	
Date Returned	_____	DENIED	Abated Value	<u>17,600</u>	
On Site Inspection Date	_____		Adjusted Value	<u>532,100</u>	
Inspector	_____	Deemed Denied	Assessed Tax	<u>8285.63</u>	
			Abated Tax	<u>265.29</u>	
Date	<u>1/11/20</u>	Signatures	<u>Math G. Wolfe</u>	Adjusted Tax	<u>8020.34</u>

**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 or town lies for relief from the assessment.

Attachment  
Tax Appeal Maria A. Souza  
4 Point Rd.

~~This property is in the midst of multifamily residential rentals and commercial usage.~~

The lot is irregularly shaped with only 40 feet of water frontage. The land assessment for this lot is \$418,500.00. The abutting lot which has 93 feet of water frontage, and is slightly larger than this lot, has a land assessment of \$421,800.00. Further Map 21 Lot 86 has 70 feet of water frontage and the land assessment is \$418,500.00. Also see Map 21 Lot 87 which has 140 feet of water frontage and is double the size of this lot and is assessed at \$425,700.00.

CURRENT OWNER		TOPO	UTILITIES	STRT/ROAD	LOCATION	CURRENT ASSESSMENT		PREVIOUS ASSESSMENTS HISTORY					
SOUSA JOSE B & MARIA A	1 Level	2 Public Water	1 Paved	7 Waterfront	RESIDENTL	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
PO BOX 1035	6 Septic				RES LND	0100	124,100	2020	0100	124,100	2019	0100	109,300
PORTSMOUTH RI 02871-0908					RESIDENTL	0100	418,500		0100	418,500		0100	312,200
						0100	7,100		0100	7,100		0100	7,100
All Prcil ID ISDS WTR DIST PWD C/O Issued PLAT IND CURRENT GIS ID 21-85					FARM BE H.T.P.W/W 7153 Assoc Pld#		Total 549,700		Total 549,700		Total 428600		

**RECORD OF OWNERSHIP**

Year	Code	Description	Amount	Code	Description	Number	Amount	Year	Code	Assessed	Year	Code	Assessed
			96-275	08-20-1981			57,000						
			90-527	05-04-1979			0						
			77-237	10-04-1973			29,750						
			72-565	03-22-1972			0						
			0	01-01-1925			0						
Total		0.00											

**EXEMPTIONS**

Year	Code	Description	Amount	Code	Description	Number	Amount
Total		0.00					

**OTHER ASSESSMENTS**

Year	Code	Description	Number	Amount	Comm Int
Total				549700	

**ASSESSING NEIGHBORHOOD**

Nbhd	Nbhd Name	Tracing	Batch
0085	B		

**NOTES**

GENERATOR  
 FBM=XKIT & OFFICE  
 ECO=CI

WHITE IG EG

**BUILDING PERMIT RECORD**

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
06-193	04-10-2006	RF	Roofing	5,500	11-06-2006	100		

**LANDLINE VALUATION SECTION**

Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd	Nbhd Adj	Notes	Location Adjustment	Adj Unit P	Land Value	
1	1013	SFR-WATERF	C	15,732	SF	5.68	1.00000	5	2.40	0085	1.950	LOC/CI	1.0000	26.6	418,500

**APPRAISED VALUE SUMMARY**

Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value	Valuation Method
124,100	0	7,100	418,500	0	549,700	C

**VISIT/CHANGE HISTORY**

Date	PH	MM	DB	MM	DM	ID	Type	Is	Cd	Purpose/Result
09-16-2019									10	reviewed
01-11-2017									10	reviewed
05-10-2016									02	Measur+2/Visit - Info Card I
01-11-2016									01	Measur+1/Visit
11-18-2013									10	reviewed
11-15-2010									10	reviewed
01-21-2008									10	reviewed

**Total Appraised Parcel Value** 549,700

**Total Card Land Units** 15,732 SF

**Parcel Total Land Area** 0.3612

**Total Land Value** 418,500

**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 01		Ranch			
Model: 01		Residential			
Grade: 03		Average			
Stories: 1		1 Story			
Occupancy: 1		Vinyl Siding			
Exterior Wall 1: 25		Gable/Hip			
Exterior Wall 2: 03		Asph/F Gls/Cmp			
Roof Structure: 03		Drywall/Sheet			
Interior Wall 1: 05		Handwood			
Interior Wall 2: 12		Inland Sht Gds			
Interior Fir 1: 06		Gas			
Interior Fir 2: 03		Hot Water			
Heat Fuel: 05		Central			
Heat Type: 03		2 Bedrooms			
AC Type: 02					
Total Bedrooms: 02					
Total Bathrms: 1					
Total Half Baths: 0					
Total Xtra Fixtrs: 6					
Total Rooms: 6					
Bath Style: 02		Average			
Kitchen Style: 02		Modem			
X KITCHEN: 1					
FPL					
FPO					
FPG					

**CONDO DATA**

Parcel Id	C	Ownr	0.0
Adjust Type		B	
Condo Fir		S	
Condo Unit		Factor%	

**COST / MARKET VALUATION**

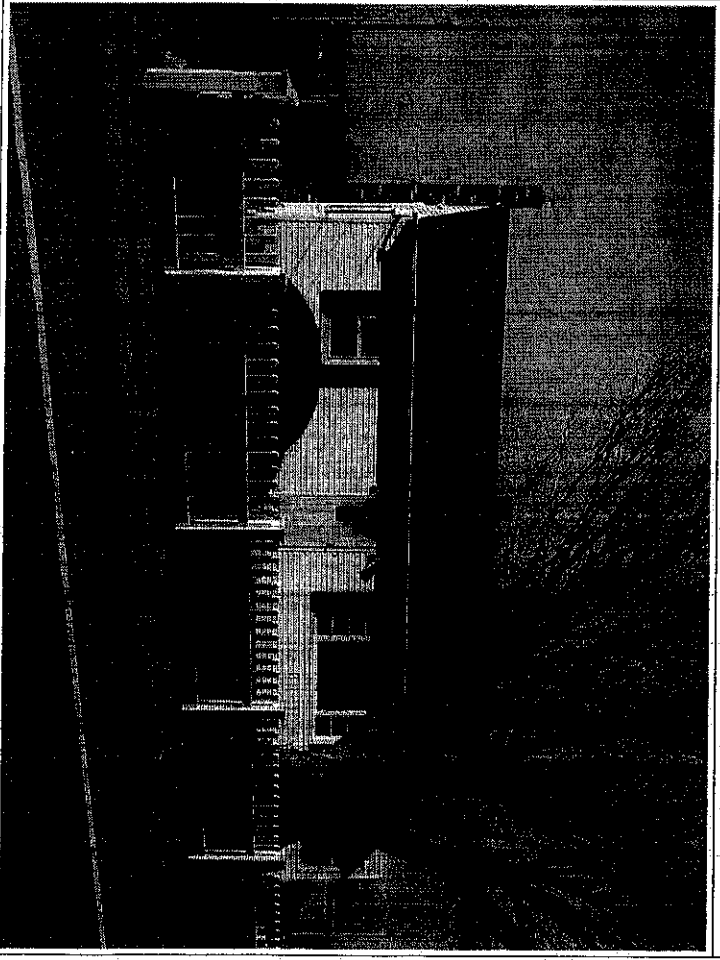
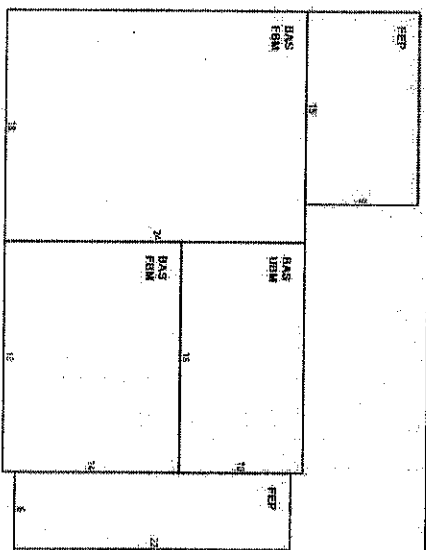
Building Value New	177,305
Year Built	1962
Effective Year Built	G
Deprecation Code	
Remodel Rating	25
Year Remodeled	0
Deprecation %	5
Functional Obsol	1
Ext. Comment	
Trend Factor	
Condition	
Condition %	
Percent Good	70
RCNLD	124,100
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

**OB - OUTBUILDING & YARD ITEMS / X - BUILDING EXTRA FEATURES (B)**

Code	Description	L/B	Units	Unit Price	Yr Bilt	Cond.	Cd	% Gd	Grade	Grade Adj.	Appr. Value
FGR1	GARAGE/AVE	L	448	16.00	1998			50		0.00	3,600
SHD1	SHED FRAME	L	96	8.00	1998			30		0.00	200
DCK1	DOCK REST	L	240	25.00	1998			50		0.00	3,000
FOP	SCREEN HOU	L	96	7.00	2016			50		0.00	300

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Underprec Value
BAS	First Floor	864	864	864	132.96	114,877
FBM	Basement, Finished	0	684	239	46.46	31,777
FEP	Porch, Enclosed, Finished	0	267	187	93.12	24,864
UBM	Basement, Unfinished	0	180	36	26.59	4,787
<b>Ttl Gross Liv / Lease Area</b>		<b>864</b>	<b>1,995</b>	<b>1,326</b>		<b>176,305</b>





CURRENT OWNER	TOPO	UTILITIES	STRT./ROAD	LOCATION	DESCRIPTION	CURRENT ASSESSMENT
SOUZA JOSE B & MARIA A	1 Level	6 Public Water	1 Paved	7 Waterfront	RESIDENTL RES LND RESIDENTL	Code 0100 0100 0100
PO BOX 1035						Assessed 115,200 409,800 7,100
PORTSMOUTH RI 02871-0908						Assessed 115,200 409,800 7,100
<b>Supplemental Data</b> AIR Prcl ID ISDS WTR DIST PWD C/O Issued PLAT IND CURRENT GIS ID 21-85 FARM BE H,T,P,W,W 7153 Assoc Pld#						
						5305 PORTSMOUTH, RI

# VISION

RECORD OF OWNERSHIP	BK/VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)
SOUZA JOSE B & MARIA A	96-275	08-20-1981			57,000		Year Code Assessed
PIERI LEO J & DORIS	90-527	05-04-1979			0		2020 0100 124,100
PIERI LEO J	77-237	10-04-1973			0		0100 418,500
NAPERT PAUL & SARAH C	72-565	03-22-1972			0		0100 7,100
NAPERT PAUL A & SARAH C	0	01-01-1925			0		0100 7,100
Total							Total 549700

EXEMPTIONS	Amount	Code	Description	Number	Amount	OTHER ASSESSMENTS
	0.00					
<b>ASSESSING NEIGHBORHOOD</b> Nbhnd 0085 Nbhnd Name B Tracing Batch						

NOTES		
GENERATOR FBM=XKIT & OFFICE ECO=CI WHITE IG EG		

BUILDING PERMIT RECORD								
Permit Id 06-193	Issue Date 04-10-2006	Type RF	Description Roofing	Amount 5,500	Insp Date 11-06-2006	% Comp 100	Date Comp	Comments
<b>LAND LINE VALUATION SECTION</b>								

Year	Code	Description	Amount	Code	Description	Number	Amount	Comm Int
<b>APPRAISED VALUE SUMMARY</b> Appraised Bldg. Value (Card) 115,200 Appraised Xf (B) Value (Bldg) 0 Appraised Ob (B) Value (Bldg) 7,100 Appraised Land Value (Bldg) 409,800 Special Land Value 0 Total Appraised Parcel Value 532,100 Valuation Method C								

Date	PH	ID	Type	Is	Cd	Purpose/Result
09-16-2019	PH	MM			10	reviewed
01-11-2017	MM				10	reviewed
05-10-2016	DB				02	Measur+2/visit - Info Card I
01-11-2016	DB				01	Measur+1/visit
11-18-2013	MM				10	reviewed
11-15-2010	DM				10	reviewed
01-21-2008	DM				10	reviewed

B Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhnd	Nbhnd Adj	Notes	Location Adjustment	Adj Unit P	Land Value	
1	1013	SFR-WATERF	C	15,732	SF	5.68	1,00000	5	2.35	0085	1,950	LOC/CI/SHAPE	1,0000	26.05	409,800
Total Card Land Units 15,732 SF Parcel Total Land Area 0.3612															
Total Land Value 409,800															



**CONSTRUCTION DETAIL**

**CONSTRUCTION DETAIL (CONTINUED)**

Element	Cd	Description	Element	Cd	Description
Style: 01		Ranch			
Model: 01		Residential			
Grade: 03		Average			
Stories: 1		1 Story			
Occupancy: 1		Vinyl/Siding			
Exterior Wall 1: 25		Gable/Hip			
Exterior Wall 2: 03		Asph/F Gls/Cmp			
Roof Structure: 03		Drywall/Sheet			
Roof Cover: 05		Hardwood			
Interior Wall 1: 12		Inlaid Sht Gds			
Interior Wall 2: 06		Gas			
Interior Fir 1: 03		Hot Water			
Interior Fir 2: 05		Central			
Heat Fuel: 03		2 Bedrooms			
Heat Type: 02					
AC Type: 03					
Total Bedrooms: 1					
Total Bathrms: 0					
Total Half Baths: 6					
Total Xtra Fixts: 0					
Total Rooms: 6					
Bath Style: 02		Average			
Kitchen Style: 02		Modern			
X KITCHEN: 1					
FPL: 1					
FPO: 1					
FPG: 1					

**OB - OUTBUILDING & YARD ITEMS/DX - BUILDING EXTRA FEATURES/B**

Code	Description	VB	Units	Unit Price	Yr Bit	Cond.	Cd	% Gd	Grade	Grade Adj.	Appr. Value
FGRT	GARAGE AVE	L	448	16.00	1998			50		0.00	3,600
SHD1	SHED FRAME	L	96	8.00	1998			30		0.00	200
DCK1	DOCK REST	L	240	25.00	1998			50		0.00	3,000
FOP	SCREEN HOU	L	96	7.00	2016			50		0.00	300

**BUILDING SUB-AREA SUMMARY SECTION**

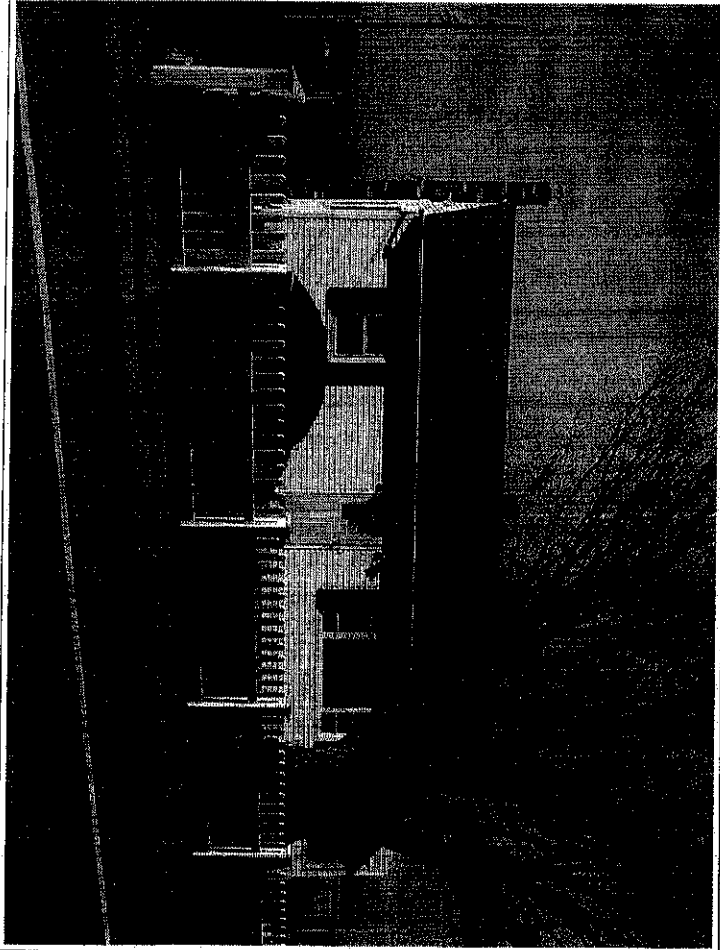
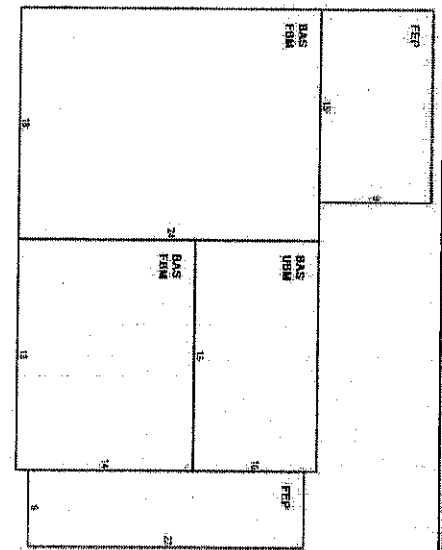
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UBM	Basement, Unfinished	0	180	36	26.59	4,787
<b>Ttl Gross Liv / Lease Area</b>		<b>864</b>	<b>1,995</b>	<b>1,326</b>		<b>176,305</b>

**CONDODATA**

Parcel Id	C	Owne	0.0
Adjust Type	Code	Description	Factor%
Condo Fir			
Condo Unit			

**COST/MARKET VALUATION**

Building Value New	177,305
Year Built	1962
Effective Year Built	AV
Depreciation Code	
Remodel Rating	
Year Remodeled	
Depreciation %	30
Functional Obsol	0
Ext. Comment	5
Trend Factor	1
Condition	
Condition %	65
Percent Good	115,200
RCNLD	
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	



Account: 19-5471-01		Owner: SOUSA JOSE B & MARIA A PO BOX 1035 PORTSMOUTH RI 02871-0908			
<b>Tax Summary</b>					
	Assessment	Full Tax	Exemptions	Credit	Subtotal
	549,700.00	8285.63	16420.00	247.50	8038.13
<b>Assessments</b>		<b>Installments</b>		<b>Frozen Accounts</b>	
Total Real: \$549,700	1. \$2,009.54	Year:	Final Values		
Total MV: \$0.00	2. \$2,009.53	Assessment: \$0	Adjustment Code: No Adjustment		
Total PP: \$0.00	3. \$2,009.53	Rate: 0.00	Adjustment Amount: \$0.00		
	4. \$2,009.53	Tax: \$0.00	Actual Tax: \$8,038.13		
<b>Details</b>					
	Type	Description	Amount	Tax	
	Real	21-85 at 4 POINT RD	549,700	\$8,285.63	
	Exem	SENIOR CITIZEN	-16,420	\$-247.50	

AV

B

was 549,700 8,285.63  
 Bldg 131,200  
 Lnd 418,500  
 SrExem -16,420 -247.50

SIB 532,100 8,020.34  
 Bldg 122,300  
 Lnd 409,800 -247.50

voucher 17,600 265.29

Map 21 Lot 85: Adjusted Assessed Value after Appeal Inspection and Analysis

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

Tax Assessor  
tel. 401-683-1536  
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December 15, 2020

Jose B. & Maria A. Sousa  
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Sincerely,

Matthew A. Helfand  
Tax Assessor/Collector

Cc: file