

**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

Russell F. Gomes Trust  
37 King Phillip St.  
Portsmouth RI 02871

Property Location: 0 Metacomet St.  
12/31/2019 (12-31-19 Revaluation)

Plat: 5 Lot: 8  
Account: 07-1740-00

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 1<sup>st</sup> 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: Russell F. Gomes Trust  
by its Attorney Kenneth A. Tamblyn Date: 12/31/20 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

RECEIVED

NOV 18 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 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: Russell F. Gomes Trust

B. Name(s) and Status of Applicant (if other than Assessed Owner): Russell Gomes, Trustee  
 \_\_\_\_\_ Subsequent Owner (Acquired Title after December 31 on 20\_\_\_\_)  
 \_\_\_\_\_ Administrator/Executor \_\_\_\_\_ Lessee \_\_\_\_\_ Mortgagee \_\_\_\_\_ Other Specify \_\_\_\_\_

C. Mailing Address and Telephone No.: 37 King Phillip St., Portsmouth, RI 02871  
 Address Tel. No. (401) 683-4446

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

A. Tax Bill Account No.: 07-1740-00 (i.e. 00-0000-00)

B. Assessed Valuation: \$107,000.00 Annual Tax: \$1,614.32

C. Location: 0 Metacommet St.  
 Description: Vacant Lot

Real Estate Parcel Identification: Map/Lot: Map 5 Lot 8 (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: 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 \_\_\_\_\_

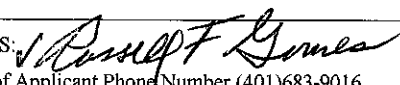
Applicant's Opinion of Value: (as of December 31 in the year of the last update or revaluation for real estate and as of December 31 of the tax year for personal estate;)  
 Fair Market Value \$6,000.00 Assessed Value \$66,000.00  
 Explanation: See attached

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>see attached</u>				
2.					
3.					
4.					
5.					

#### 4. SIGNATURES:

Signature of Applicant  Phone Number (401) 683-9016

Date 11/17/2020

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

SEE DETAILS ON NEXT PAGE

Kenneth R. Tamblyn

683-4800

Attachment  
Appeal Map 5 Lot 8

The valuation of this property at \$17.83 a square foot greatly exceeds its market value.

Map 29 Lot 113A is presently under a purchase and sale agreement to construct a residence. The contract price for this vacant lot is \$79,900.00. The lot is 7,087 sq. ft. for a square foot sales of \$11.27. The assessed value for this lot is \$94,200 or \$13.29 per sq. ft.

Therefore my lot being smaller and having significantly less frontage and needing site work to be buildable, should be assessed at a comparable fair market value of \$66,000.00.

**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>	GRANTED	Assessed Value	_____
Date Returned _____	<b>DENIED</b>	Abated Value	_____
On Site Inspection Date _____		Adjusted Value	_____
Inspector _____	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date <u>11/20/20</u> Signatures <u><i>Matthew A. Kelly</i></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 or town lies for relief from the assessment.

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT	
GOMES RUSSELL F TRUSTEE	4 Rolling	2 Public Water	1 Paved		RES LAND	Code 1310	Assessed 107,100
RUSSELL F GOMES TRUST						Code 107,100	Assessed 107,100
37 KING PHILLIP ST	SUPPLEMENTAL DATA						
PORTSMOUTH RI 02871-5801	At Pricl ID	ISDS	WTR DIST PWD	FARM BE			
	C/O Issued	PLAT IND	NARR HGTS	H,T,P,W,W			
	CURRENT	GIS ID	5-8	3083			
				Assoc Pld#			

**RECORD OF OWNERSHIP**

BK/VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed		
GOMES RUSSELL F TRUSTEE	1617-161	0	07-08-2013	U	00	2020	1310	107,100	2020	1310	107,100	2019	1310	80,200		
GOMES RUSSELL F & THERESA S	397-302	0	05-12-1994	V	0											
GOMES RUSSELL F	67-357	0	08-21-1969	V	0											
MILLER C QUENTIN	62-499	0	07-29-1967	V	0											
MILLER EMILY Z	58-255	0	06-25-1965	V	0											
Total														107,100	107,100	107,100

**EXEMPTIONS**

Year	Code	Description	Amount	Code	Description	Number	Amount	
			0.00					
Total								0.00

**OTHER ASSESSMENTS**

Year	Code	Description	Number	Amount	Comm Int	
Total						107,100

**ASSESSING NEIGHBORHOOD**

Nbhd	Nbhd Name	Tracing	Batch
0075		B	

**NOTES**

BRUSHY, NO VIEW  
 BETWEEN 65-79  
 PART CLEARED

**APPRAISED VALUE SUMMARY**

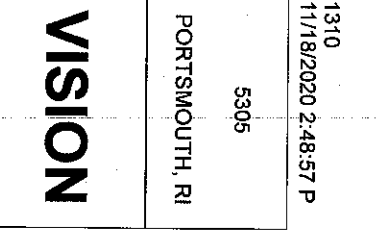
Appraised Bldg. Value (Card)	0
Appraised Xf (B) Value (Bldg)	0
Appraised Ob (B) Value (Bldg)	0
Appraised Land Value (Bldg)	107,100
Special Land Value	0
Total Appraised Parcel Value	107,100
Valuation Method	C

**BUILDING PERMIT RECORD**

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments

**LAND LINE VALUATION SECTION**

B 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	RES LND PO	R10		6,098	11.48	1.00000	5	0.90	0075	1,700	-10% UNDEV	1,0000	17.56	107,100
Total Card Land Units 6,098 SF Parcel Total Land Area 0.1400 Total Land Value 107,100														











MAP 5 LOT 8	0 METACOMET ST								
5-8 VACANT LOT : NAV/OAV 1.335% INCREASE									
NBHD 75: 38 SALES IN 2019 THE MEDIAN SP/OAV WAS A 1.329% INCREASE & THE AVERAGE SP/OAV WAS A 1.374 INCREASE.									
2019: 4 VACANT LAND SALES WITH A MEDIAN SP/OAV OF 1.473% INCREASE									
CFP LAND RESIDUAL: 12.85% LOWER THAN INDICATED LAND VALUE									
MAP 5-2019 LAND RESIDUAL 4 SALES: 10.5% LOWER THAN THE INDICATED LAND VALUE.									
SOLD/UNSOLD TEST CAME IN AT 1.016									
COMPARABLES/BASIS FOR APPEAL:									
The sale provided was after the 12/31/2019 effective date and is in a completely different NBHD and has a commercial influence. Cherry picking and comparing apples to oranges.									
LAND RESIDUAL VALUE TECHNIQUE									
When there are a limited number of vacant land sales a Land Residual Method is utilized.									
This method takes the depreciated building values and subtracts them from the sales price to determine a land residual value. The resulting values are then statistically tested and once they meet industry standards they are then implemented into the land value tables.									
It should be noted that if he combined/merged this lot with the adjacent lot he owns he would reduce the total assessed value 74,300 (\$1,120)									

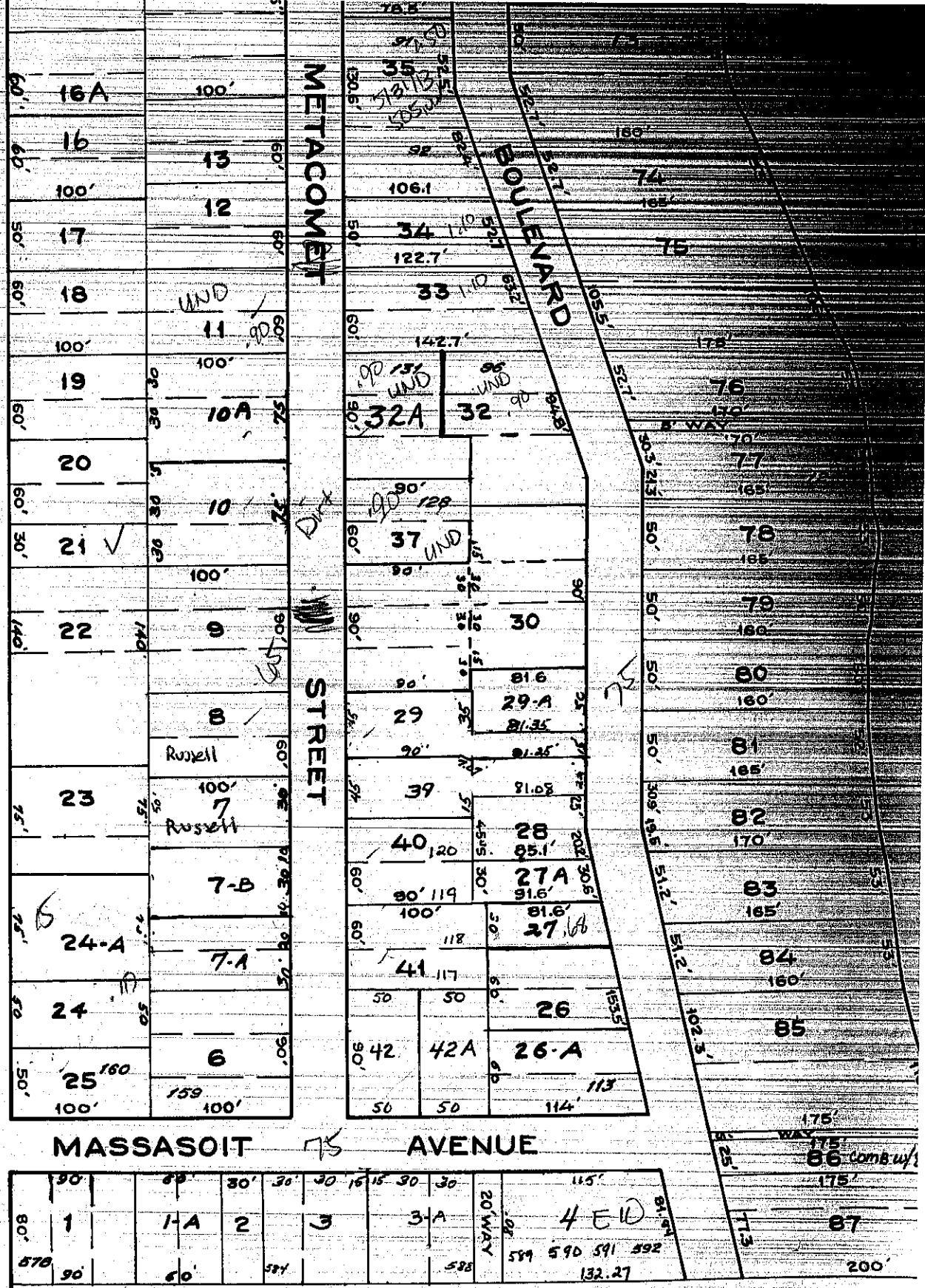
STREET

METACOMET STREET

BOULEVARD

STREET

MASSASOIT AVENUE



SEE MAP 4 LOT 29A

MAP 9 LOT 1

5-7+8 combined LAV = 145,000  
 112,300  
 32,800  
 107,100  
 Δ 74,300

**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

Russell F. Gomes Trust  
37 King Phillip St.  
Portsmouth RI 02871

Property Location: 0 Metacomet St.  
12/31/2019 (12-31-19 Revaluation)

Plat: 5 Lot: 8  
Account: 07-1740-00

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 1<sup>st</sup> 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