

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

Theresa S. Gomes Trust
37 King Phillip St.
Portsmouth RI 02871

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

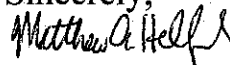
Plat: 5 Lot: 22A
Account: 00-0155-53

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: Theresa S. Gomes Trust Date: 12/30/20 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

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: Theresa Gomes Trust
- B. Name(s) and Status of Applicant (if other than Assessed Owner): Theresa 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.: 00-0155-53 (i.e. 00-0000-00)
- B. Assessed Valuation: 112,000 Annual Tax: 1,691.19
- C. Location: 0 King Phillip St.
 Description: Vacant Lot
 Real Estate Parcel Identification: Map/Lot: Map 5 Lot 22A (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.

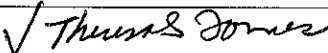
- X Overvaluation _____ Incorrect Usage Classification _____ Disproportionate Assessment _____ Other Specify _____
- Applicant's Opinion of Value: (as of December 31 in the year of the last update or revaluation for real estate and as of December 31 of the tax year for personal estate;)
- Fair Market Value \$66,500.00 Assessed Value \$66,500.00
- Explanation: See attached

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

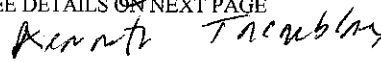
Comparable Properties that support your claim:

	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 11/18/20
 Signature of Authorized Agent Date _____

SEE DETAILS ON NEXT PAGE


 Kenneth Tracy
 683-4800

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>12/15/20</u>	GRANTED	Assessed Value	_____
Date Returned _____	DENIED	Abated Value	_____
On Site Inspection Date _____		Adjusted Value	_____
Inspector _____	Deemed Denied	Assessed Tax	_____
		Abated Tax	_____
Date <u>1/12/20</u> Signatures <u>Mette G. Kelly</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.

Attachment
Appeal Map 5 Lot 22A

The valuation of this property at \$22.40 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 should be assessed at a comparable fair market value of \$66,500.00.

This is consistent with the sales price of Map 29 Lot 96A which is a 4,550 square foot lot assessed at 74,900 and sold on October 23, 2020 for \$65,000.00 (see Book 2007 page 253).

CURRENT OWNER	TOPO	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT	Assessed
GOMES THERESA S TRUSTEE THERESA S GOMES TRUST 37 KING PHILLIP ST					RES LAND 1300	112,200
PORTSMOUTH RI 02871-5801						112,200
AT Pctd ID 1 ISDS WTR DIST PWD C/O Issued PLAT IND CURRENT GIS ID		FARM BE H,T,P,W,W Assoc Pld#				
VISION						

RECORD OF OWNERSHIP	BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed
GOMES THERESA S TRUSTEE	1932-223	0	10-24-2019	U	0	00	2020	1300	112,200	2020	1300	112,200			
GOMES THERESA S	1854-281	0	04-17-2018	U	0	00									
Total															

EXEMPTIONS	Amount	Code	Description	OTHER ASSESSMENTS	Number	Amount	Comm Int
	0.00						
Total							

ASSESSING NEIGHBORHOOD	Amount	Code	Description
Nbhd 0075		B	Tracing
Total			

NOTES

Appraised Bldg. Value (Card) 0
 Appraised Xr (B) Value (Bldg) 0
 Appraised Ob (B) Value (Bldg) 0
 Appraised Land Value (Bldg) 112,200
 Special Land Value 0
 Total Appraised Parcel Value 112,200
 Valuation Method C

APPRAISED VALUE SUMMARY

Total Appraised Parcel Value 112,200

PREVIOUS ASSESSMENTS (HISTORY)

Year	Code	Assessed	Year	Code	Assessed
2020	1300	112,200	2020	1300	112,200
Total					

BUILDING PERMIT RECORD

Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments
18-465B	08-27-2018	RF	Roofing	8,000	12-11-2018	100		

LANDLINE 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	1300	RES LNDDE M			5,000	SF	13.2	1.00000	5	1.00	0075	1.700	1.0000	22.44	112,200
Total Card Land Units 5,000 SF Parcel Total Land Area 0.1148 Total Land Value 112,200															

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description	Element	Cd	Description
Style: 99		Vacant Land			
Model: 00		Vacant			
Grades:					
Stories:					
Occupancy					
Exterior Wall 1					
Exterior Wall 2					
Roof Structure:					
Roof Cover					
Interior Wall 1					
Interior Wall 2					
Interior Fir 1					
Interior Fir 2					
Heat Fuel					
Heat Type:					
AC Type:					
Total Bedrooms					
Total Bathrooms					
Total Half Baths					
Total Xtra Fixtrs					
Total Rooms:					
Bath Style:					
Kitchen Style:					
X KITCHEN					
FPL					
FPO					
FPG					

CONDO DATA

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

COST / MARKET VALUATION

Building Value New

Year Built	Effective Year Built	Depreciation Code	Remodel Rating	Year Remodeled	Depreciation %	Functional Obsol	Ext. Comment	Trend Factor	Condition	Condition %	Percent Good	RCNLD	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 / XT. BUILDING EXTRA FEATURES (B)

Code	Description	L/B 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	Underprec Value
	Ttl Gross Liv / Lease Area	0	0	0		0

No Sketch

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Tax Assessor/Collector

Cc: file