

Please check if this is your 1<sup>st</sup> or 2<sup>nd</sup>  
Appeal to the Town

STATE OF RHODE ISLAND  
2019-2020 FISCAL YEAR

1st Appeal to the Assessor: \_\_\_\_\_

TOWN OF LITTLE COMPTON

Date application received: \_\_\_\_\_

2nd Appeal to Board of Assessment Review: \_\_\_\_\_

OFFICE OF THE TAX ASSESSOR  
PO BOX 226  
LITTLE COMPTON, RI 02837  
Phone: (401) 635-4509 - Fax: (401) 635-2470

**APPLICATION FOR APPEAL OF PROPERTY TAX**

Rhode Island General Law 44-5-26

Appeals may be filed after September 15, 2019 and on or before December 14, 2019

This form must be completed in full and returned to the Assessor's Office

Your 1<sup>st</sup> appeal is reviewed by the Assessor, must be filed with the Little Compton Tax Assessor's Office within ninety (90) days from the date the first payment is due. The Assessor shall have forty-five (45) days to review your appeal, render a decision, and notify you of said decision. This form must be completed in full and returned to the Assessor's Office. Incomplete forms will be returned and must be re-filed by date listed above.

If you do not agree with the Assessor's decision, you may then file a 2<sup>nd</sup> appeal to the Board of Assessment Review. Appeals to the Board of Review must be filed within thirty (30) days of the Assessor's decision. If the Assessor does not render a decision within forty-five (45) days of the filing of your initial appeal, you then have ninety (90) days after the expiration of the forty-five (45) day period to submit this 2<sup>nd</sup> appeal to the Board of Assessment Review. The Board of Assessment Review shall then, within ninety (90) days of the filing of your 2<sup>nd</sup> appeal, hear the 2<sup>nd</sup> appeal and render a decision (within thirty (30) days of the date that the hearing was held). Provided, that the Town may request and receive an extension from the Director of the Rhode Island Department of Revenue.

**1. TAXPAYER INFORMATION:**

- A. Name(s) of owner of record (as appears on tax Bill): \_\_\_\_\_
- B. Name(s) and Status of Applicant (if other than Assessed Owner): \_\_\_\_\_  
Subsequent opener (acquired Title After December 31, 2018): \_\_\_\_\_  
Administrator/Executor: \_\_\_\_\_ Lessee: \_\_\_\_\_ Mortgagee: \_\_\_\_\_ Other: \_\_\_\_\_
- C. Mailing address: \_\_\_\_\_  
Telephone number \_\_\_\_\_ Email address: \_\_\_\_\_

**2. PROPERTY IDENTIFICATION:** (as appears on tax Bill)

- A. Account number: \_\_\_\_\_
- B. Location of Property: \_\_\_\_\_
- C. Assessors Value (from tax bill): \_\_\_\_\_ Annual Taxes: \_\_\_\_\_  
Land \$ \_\_\_\_\_ Building \$ \_\_\_\_\_ Total \$ \_\_\_\_\_
- D. Assessors Plat/Map No. \_\_\_\_\_ Lot No. \_\_\_\_\_
- E. Tangible Personal Property Description: \_\_\_\_\_
- F. Date Property Acquired: \_\_\_\_\_ Purchase Price: \_\_\_\_\_  
Cost of Improvements Since Purchased: \_\_\_\_\_  
Amount of Fire Insurance on the Property: \_\_\_\_\_

**3. REASON ABATEMENT SOUGHT:** Check reason(s) 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 Land: \$ \_\_\_\_\_ Buildings: \$ \_\_\_\_\_ Total: \$ \_\_\_\_\_  
Explanation: \_\_\_\_\_

State law 44-5-15 requires you file a "True and Exact Account" (by February 1<sup>st</sup>, 2019) of all taxable property you own. Did you file a "True and Exact Account" by 02/01/19 with the Town of Little Compton as required by law? Yes \_\_\_\_\_ No \_\_\_\_\_

Comparable properties that support your claim:

Address	Sale Price	Sale Date	Property Type	Assessed Value
1 _____				
2 _____				
3 _____				

Subscribed this \_\_\_\_\_ day of \_\_\_\_\_, AD \_\_\_\_\_ under penalties of perjury.

**4. SIGNATURES:**

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_ Phone number: \_\_\_\_\_  
 Signature of Authorized Agent: \_\_\_\_\_ Date: \_\_\_\_\_ Phone number: \_\_\_\_\_  
 Name of Preparer: \_\_\_\_\_ Address: \_\_\_\_\_  
 Phone number: \_\_\_\_\_

Before me: \_\_\_\_\_  
Notary Public

**THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID THE ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED. ADJUSTMENT WILL FOLLOW IF ABATEMENT IS ALLOWED.**

**TAXPAYER INFORMATION FOR ABATEMENT APPEAL PROCEDURE**

**REASONS FOR AN APPEAL.** 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.

**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 APPEAL WITHIN NINETY (90) DAYS FROM THE DATE THE FIRST TAX PAYMENT IS DUE.**

You may appeal your assessment if your property is (1) OVERVALUED (assessed value is more than the fair market value as of December 31 in the year of the last revaluation for real estate and as of December 31 of the tax year for personal estate 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; (5) modified from its condition from the time of the last update or revaluation.

**WHO MAY FILE AN APPLICATION:** You may file an application if you are (1) the assessed or subsequent (acquiring title after December 31), owner of the property; (2) the owner's administrator or executor; (3) a tenant or group of tenants of real estate paying rent therefrom, and under obligations to pay more than one half (1/2) 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 ASSESSOR'S OFFICE within NINETY 90 DAYS from the date the first 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 ASSESSORS 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:** R.I. General Law's 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, 2019 and February 1, 2020, 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 to the superior court, subject to the exceptions provided in Rhode Island General Laws Section 44-5-26 (b).** 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 no later than 12 o'clock midnight of the last day, January 31. No extensions beyond March 15 can be granted. The form or filing such an account may be obtained from the Little Compton Board of Assessor.

**ASSESSORS' DISPOSITION OF APPLICATION:** Upon applying for a reduction in assessment, 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 thirty (30) days of the request may result in the loss of your appeal rights.

**APPEALING THE DECISION OF THE ASSESSOR:** The Assessors shall have forty-five (45) days to review the appeal, render a decision, and notify the taxpayer of said decision. The taxpayer, if still aggrieved, may appeal the decision of the Assessor to the Little Compton Board of Review, or in the event that the assessor does not render a decision, the taxpayer may appeal to the Little Compton Board of Review at the expiration of the forty-five (45) day period. Appeals to the Little Compton Board of Review shall be filed not more than thirty (30) days after the assessors render a decision and notifies the taxpayer, or if the assessors do 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.

<b><u>***DISPOSITION OF THIS APPLICATION (ASSESSOR'S USE ONLY) ***</u></b>		
	<b><u>Tax Assessor's Decision</u></b>	
Date Sent: _____	<b>REDUCED</b> _____	Assessed Value: \$ _____
Date Returned: _____	<b>DENIED</b> _____	Abated Value: \$ _____
On Site Inspection Date: _____	<b>DEEMED DENIED</b> _____	Adjusted Value \$ _____
Inspector (s): _____	<b>INCREASED</b> _____	*****
Date Assessed Tax: _____		Assessed Tax: \$ _____
		Abated Tax: \$ _____
		Adjusted Tax: \$ _____
<b>Date:</b> _____	<b>Tax Assessor's Signature</b> _____	

<b><u>***BOARD OF ASSESSMENT REVIEW DECISION***</u></b>		
Date Sent: _____	<b>REDUCED</b> _____	Assessed Value: \$ _____
Date Returned: _____	<b>DENIED</b> _____	Abated Value: \$ _____
On Site Inspection Date: _____	<b>DEEMED DENIED</b> _____	Adjusted Value \$ _____
Inspector (s): _____	<b>INCREASED</b> _____	*****
		Assessed Tax: \$ _____
		Abated Tax: \$ _____
		Adjusted Tax: \$ _____
<b>Date:</b> _____	<b>Signature</b> _____	

Any person still aggrieved on any ground whatsoever by an assessment of taxes against him or her in the Town of Little Compton, may within thirty (30) days of the Board of Assessment Review decision notice, file a petition in Rhode Island Superior Court for relief from the assessment.