

# *City of East Providence*

**Department of Finance – Tax Assessor’s Office**  
**145 Taunton Avenue, East Providence, RI 02914-4505**  
**Phone: (401) 435-7574 --- Fax: (401) 435-1915**  
**Hours: Monday through Friday 8:00am to 4:00pm**  
**APPLICATION FOR APPEAL OF PROPERTY TAX**

Rhode Island General Law 44-5-26

**ALL APPEALS MAY BE SUBJECT TO AN INTERIOR INSPECTION. FAILURE TO PERMIT AN INSPECTION MAY CONSTITUTE A DENIAL OF APPEAL.**

**For appeals to the Tax Assessor**, this form must be filed with the East Providence Tax Assessor’s Office no more than ninety (90) days after the date the first tax payment is due ( the last day to apply will be **October 1<sup>st</sup>**).

**For appeals to the East Providence Tax Board of Review**, the taxpayer, if still aggrieved, may appeal the decision of the Tax Assessor to the East Providence Tax Board of Review not more than thirty (30) days after the Tax Assessor renders a decision. If the Tax Assessor does not render a decision, within forty-five (45) days of the filing of the appeal, the appeal will be automatically forwarded to the Tax Board of Review. 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. Provided, that a city or town may request and receive an extension from the Director of the Rhode Island Department of Administration.

**1. TAXPAYER INFORMATION:**

- A. Name(s) of the assessed owner: \_\_\_\_\_
- B. Name(s) and status of applicant (if other than assessed owner): \_\_\_\_\_  
\_\_\_\_\_ Subsequent owner (acquired title after December 31<sup>st</sup>) on \_\_\_\_\_  
\_\_\_\_\_ Administrator/Executor \_\_\_\_\_ Lessee \_\_\_\_\_ Mortgagee \_\_\_\_\_ Other: \_\_\_\_\_
- C. Mailing address and telephone number:  
Street: \_\_\_\_\_ Phone Number: ( ) \_\_\_\_\_  
City/State/Zip: \_\_\_\_\_

**2. PROPERTY IDENTIFICATION:** Complete using the information as it appears on your current tax bill.

- A. Account number: \_\_\_\_\_
- B. Assessed valuation: \$ \_\_\_\_\_ Annual taxes: \$ \_\_\_\_\_
- C. Property location: \_\_\_\_\_  
Property description (Single Family, Multi-Family, Condo, Commercial): \_\_\_\_\_  
Real estate parcel identification: Map: \_\_\_\_\_ Block: \_\_\_\_\_ Parcel: \_\_\_\_\_  
Tangible personal property description: \_\_\_\_\_
- D. Date property acquired: \_\_\_\_\_ Purchase price: \$ \_\_\_\_\_  
Cost of improvements since purchase: \$ \_\_\_\_\_  
What is the amount of fire insurance on the property \$ \_\_\_\_\_

**3. REASON(S) ABATEMENT SOUGHT:** Check the reason(s) an abatement is warranted and briefly explain why it applies. Continue the explanation on an attachment if necessary.

\_\_\_\_\_ Overvaluation \_\_\_\_\_ Disproportionate Assessment \_\_\_\_\_ Incorrect Usage Classification \_\_\_\_\_ Other  
(Briefly explain) \_\_\_\_\_

**APPLICANT’S OPINION OF VALUE:**

Current Market Value: \$ \_\_\_\_\_ Assessed Value: \$ \_\_\_\_\_  
(Briefly explain): \_\_\_\_\_

Have you filed a true and exact account this year with the East Providence Tax Assessor as required by law? \_\_\_\_\_

**COMPARABLE SALES THAT SUPPORT YOUR CLAIM INCLUDE:**

	<u>Address</u>	<u>Sale Price</u>	<u>Sale Date</u>	<u>Property Type</u>	<u>Assessed Value</u>
1.	_____	\$ _____	_____	_____	\$ _____
2.	_____	\$ _____	_____	_____	\$ _____
3.	_____	\$ _____	_____	_____	\$ _____
4.	_____	\$ _____	_____	_____	\$ _____

**4. SIGNATURES:**

Signature of applicant: \_\_\_\_\_ Phone Number: ( ) \_\_\_\_\_ Date: \_\_\_\_\_  
Signature of authorized agent: \_\_\_\_\_ Phone Number: ( ) \_\_\_\_\_ Date: \_\_\_\_\_

(CONTINUED ON BACK SIDE)

**TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE**

**REASON FOR AN APPEAL.** It is the intent of the General Assembly to ensure that all taxpayers in Rhode Island are treated fairly. Ensuring that taxpayers are treated fairly begins where cities and town meet defined standards related to assessing 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 apply for an abatement within ninety (90) days of the date the first tax payment is due ( the last day to apply will be **October 1<sup>st</sup>**).

**YOU MAY APPLY FOR AN ABATEMENT IF YOU FEEL YOUR PROPERTY IS:** (1) overvalued (assessed value is more than the current market value as of December 31<sup>st</sup>) for any reason, including clerical and data processing errors (2) disproportionately assessed in comparison with similar properties (3) classified incorrectly as either; residential, commercial, industrial, farm, forest or open space (4) Illegally taxed due to the fact that the property in question should be either 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 (acquired title after December 31<sup>st</sup>) owner of the property (2) the owner’s administrator, or executor (3) a tenant (or group of tenants) of the 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 (5) a mortgagee, if the assessed owner has not applied. In all cases, you must pay the assessed tax, when due, before you can file.

**WHEN AND WHERE APPLICATION MUST BE FILED:** Your application must be filed in the East Providence Tax Assessor’s Office within ninety (90) days of the date the first tax payment is due ( last day to apply will be **October 1<sup>st</sup>**). **These deadlines cannot be extended or waived by the Tax Assessor for any reason. If your application is not filed on time, you lose all rights to a possible abatement and the Tax Assessor cannot, by law, grant you an abatement. An application is filed when received by the East Providence Tax Assessor’s Office. (RI 44-5-26)**

**PAYMENT OF TAX:** Filing an application does not stay the collection of your taxes. In all cases, you must pay the tax, when due, to appeal the Tax Assessor’s assessment of your property. Failure to pay the assessed tax, when due, may subject you to interest charges and eventually to collection action. To avoid any loss of rights, or additional charges, you should pay the assessed tax, when due. If an abatement is granted and you have already paid the entire year’s tax, you will receive a refund of any overpayment.

**FILING AN ACCOUNT:** R.I. 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 frame to file said form is between December 31<sup>st</sup> and January 31<sup>st</sup>. If you wish to file for an extension, it must also be filed between December 31<sup>st</sup> and January 31<sup>st</sup>. **Failure to file a true and full account, within the prescribed time frame, eliminates the right to appeal to the Rhode Island Superior Court, subject to the exceptions provided in Rhode Island General Law Section 44-5-26(b).** No amended returns will be accepted after March 15<sup>th</sup>. Such notice of your intention to file for an extension must be sent by certified mail, postage prepaid, postmarked no later than twelve o’clock (12:00) midnight of the last filing day, (January 31<sup>st</sup>). No extensions beyond March 15<sup>th</sup> can be granted. The form for filing a true and exact account may be obtained from the East Providence Tax Assessor’s Office.

**TAX ASSESSOR’S DISPOSITION:** Upon applying for a reduction in assessment, you may be asked to provide the East Providence Tax Assessor’s Office with further written information about the property, and to permit the Assessor and/or his/her representatives to inspect the property in question. **Failure to provide the requested information, and/or permit an inspection of the property, within thirty (30) days of the request, may result in the loss of your appeal rights.**

**APPEALING THE DECISION OF THE TAX ASSESSOR:** The Tax 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 that decision to the East Providence Tax Board of Review. Appeals to the East Providence Tax Board of Review must be filed within thirty (30) days of the Tax Assessor’s decision. In the event that the Tax Assessor does not render a decision (by the expiration of the prescribed forty-five (45) day review period) the taxpayer may then appeal (within ninety (90) days of the expiration of the prescribed forty five (45) day Tax Assessor’s review period) his/her assessment to the East Providence Tax Board of Review.

**DISPOSITION OF APPLICATION (TAX ASSESSOR’S’S USE ONLY)**

<u>Tax Assessor’s Decision</u>		
<b>Date Sent:</b> _____	<b>GRANTED</b>	<b>Assessed Value:</b> \$ _____
<b>Date Returned:</b> _____		<b>Abated Value:</b> \$ _____
<b>On Site Inspection Date:</b> _____	<b>DENIED</b>	<b>Adjusted Value:</b> \$ _____
<b>Inspector:</b> _____		<b>Assessed Tax:</b> \$ _____
	<b>DEEMED DENIED</b>	<b>Abated Tax:</b> \$ _____
		<b>Adjusted Tax:</b> \$ _____
<b>Date:</b> _____	<b>Tax Assessor’s Signature:</b> _____	

<u>Tax Board of Review Decision</u>		
<b>Date Sent:</b> _____	<b>GRANTED</b>	<b>Assessed Value:</b> \$ _____
<b>Date Returned:</b> _____		<b>Abated Value:</b> \$ _____
<b>On Site Inspection Date:</b> _____	<b>DENIED</b>	<b>Adjusted Value:</b> \$ _____
<b>Inspector:</b> _____		<b>Assessed Tax:</b> \$ _____
	<b>DEEMED DENIED</b>	<b>Abated Tax:</b> \$ _____
		<b>Adjusted Tax:</b> \$ _____
<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 City of East Providence, may, within thirty (30) days of the Tax Board of Review decision notice, file a petition in Rhode Island Superior Court, Providence County, for relief from the assessment.