



Town of Portsmouth

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APPEAL APPLICATIONS FOR ABATEMENT OF PROPERTY TAXES

Please note in completing information for appeals to the Tax Assessor that you provide as much information and relevant material to fully state your basis for appealing your valuation. If your appeal is denied by the Tax Assessor, and you continue your appeal to the Board of Appeals, the Board will only consider the same information, documentation and material that you presented with your application to the Tax Assessor. Since the Tax Board is an appeals board and you are appealing against a decision by the Tax Assessor, the Tax Board will only look at the same documentation which you presented in your appeal to the Tax Assessor. Please be complete and accurate.

The basis of any appeal is that you believe your property has been overvalued, how much you have to pay in taxes is irrelevant for this process. In appealing to the Tax Assessor, you must perform the research, and it is your responsibility to present documentation to support your opinion. The values were provided by a licensed, bonded and state certified company that complied with Rhode Island State Law and met International Association of Assessing Officers (IAAO) and Uniform Standards of Professional Appraisal Practice (USPAP) requirements and standards. If you wish to present an appraisal of your property as part of your evidence, only appraisals from licensed real estate appraisers will be accepted. Please have a copy of the license attached to the appraisal. A letter from a real estate agent or broker attesting to value is not acceptable unless that person is also a licensed real estate appraiser.

If you wish to demonstrate physical or mechanical problems with the property as part of your evidence, you will need to provide a written statement identifying the problems and costs to correct these problems. These statements must be signed by a contractor licensed to perform the work outlined.

If your appeal is based on a comparison to another property, you must prepare and submit a list of those comparable properties. If you are using sold properties, the properties must have sold prior to the assessment date of the revaluation (12/31/2025). You may use assessments of similar properties if you are contending disproportionate assessment, but you should only be comparing "like" properties, i.e. ranch-ranch, two family- two family. Your comparisons must be in writing and identify the various components you are comparing to the subject property. If you allege that the value in your area is being adversely affected by a certain nuisance or other factor, you must be able to document the impact of this problem through the use of market sales. Sales used for comparison must be "arms-length" transactions and considered a "qualified sale".

If you want to appeal a tax assessment on tangible personal property, your appeal will only be accepted if you filed a declaration with the Assessor's office as required by law.

Please note that when you appeal your assessed value, there can be 3 potential outcomes: your assessed value stays the same, your assessed value goes down, or your assessed value can go up.

Please retain copies of all documents submitted since these materials will not be returned.

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 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.

I. TAXPAYER INFORMATION:

A. Name(s) of Assessed Owner: _____

B. Name(s) and Status of Applicant (if other than Assessed Owner): _____

____ Subsequent Owner (Acquired Title after December 31 on 20____)

____ Administrator/Executor ____ Lessee ____ Mortgagee ____ Other Specify _____

C. Mailing Address and Telephone No.:

Address Tel. No. (____) _____

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

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

B. Assessed Valuation: _____ Annual Tax: _____

C. Location: _____

Description: _____

Real Estate Parcel Identification: Map/Lot: _____ (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: _____

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 \$ _____ Assessed Value _____

Explanation: _____

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.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____

4. SIGNATURES:

Signature of Applicant Phone Number (____) _____ Date _____

Signature of Authorized Agent Date _____

SEE DETAILS ON NEXT PAGE

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 _____	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 _____

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 of town lies for relief from the assessment.