

NOTICE FROM THE TAX ASSESSOR'S OFFICE

It is **NOT** the job of this office to review your documentation to ensure you have completed packages. We review your application for key areas only. We do not make sure you have enough copies, appraisals, proof etc. You **CAN NOT** add to your package once it's received by this office. You will supply this office with the **original application and any proof** you deem appropriate. You will need to bring **3 COPIES** to your hearing or if you will not be attending the hearing you may mail them to the Board of Tax Appeals, 43 Broadway, Newport, RI 02840 **2 weeks prior to your hearing**. There are 3 members of the Board therefore you need to supply 3 copies otherwise some members may not be equipped on the night of your hearing. **This office is unable to make copies on your behalf.**

TAXPAYER REQUIREMENTS/RESPONSIBILITIES

The Board requires all appeals to follow the law as it's outlined in Chapter 5 of Title 44 of the General Laws of Rhode Island 1956 as amended. The Board requires all appeals to be submitted on the form described by law. Failure to complete this form in its entirety may result in the dismissal of your case.

Include **ORIGINAL** application and all proof you wish to submit.

DO NOT USE STAPLES

You must:

- a. **Supply Original Application on WHITE paper only.**
- b. Fill out the application in its entirety
- c. Have the **PROPERTY** owner's **signature**
- d. Write **LEGIBLY** or have it typed (**BLUE OR BLACK INK ONLY**)
- e. Include the owner's opinion of value
- f. **Include any supporting documentation at the time of the application filing.** You **cannot** add to your package once you have submitted your application to the Assessor's office.
 - You are **responsible** for researching supporting evidence for your appeal.
 - You can find most information on <https://catalisgov.com/nereval-lp/>
The Assessor's Office is unable to provide searches on your behalf.
- g. Include the mailing address and telephone number of the property owner or their agent
- h. File this document between **August 5th and November 3rd (Appeals that are filed late will not be heard)**
- i. You may file an appeal if your property is:
 - OVERVALUED (assessed value is more than the fair market value as of **December 31** for any reason, including clerical and data processing errors).
 - Disproportionately assessed in comparison with other "like" properties located in the same type of neighborhood.

j. You may present a written estimate of property value in the form of an appraisal performed by a **licensed or certified appraiser as of December 31 in the reval year**. They may demonstrate physical or mechanical problems with the property by providing a written statement indentifying the problems and costs to correct said problems. These statements **MUST** be signed by a contractor **licensed** to perform the work outlined.

k. **Comparisons to other properties (physically) and Disproportionate Assessment:**

You must prepare and submit a list of those comparable properties at the time of filing application

Comparisons to Sold Properties:

Must have sold prior in the calendar year of the Revaluation year
Must be arms length transactions (***a transaction between two otherwise unrelated or affiliated parties.***)

Nuisance or other factor:

You must document the impact of the problem through the use of market sales and follow the same guidelines as Comparisons to Sold Properties.

The Assessor has **45 days** from the date of your filing to render a decision. If you received a denial letter from the Assessor, you **MUST** sign this and return the document to the Assessor's office within **30 days** from the **date of mailing** to move forward for your application to be heard by the Board of Tax Appeals. The **original signature** is needed therefore we are unable to accept faxes, copies or emails of this document. If you do not wish to be heard by the Board or you fail to return it within 30 days your application **will be withdrawn**.

****NEW-Attorneys or Reps who wish to be heard on the same evening for various clients must file all clients on the same day otherwise we cannot guarantee all of your cases can/will be heard on the same evening.***

Please make sure you have copies of your original package **PRIOR** to submitting your appeal to this office.

COMMERCIAL/INDUSTRIAL OWNERS

All appeals of commercial or industrial properties **MUST** include income and expense statements for the three (3) years preceding **December 31**. ***This information is required even if your appeal is based on another method of appraisal. It is HIGHLY recommended that you supply this information at the time of filing.***

HEARING PROCESS

Hearings will be scheduled starting mid November and you will be notified of your hearing date via U.S. postal service. **Under no circumstances will hearing dates be given orally, faxed or emailed.**

The Board of Tax Appeals must hear your appeal within **90 days** of receiving your signed denial letter. Please do NOT call the Assessor's office requesting specific dates as appeals are heard by property location not by filing date.

Each appeal is scheduled for a specific amount of time (generally 10 minutes). You are required to be on time, present your case and stay focused on the area you believe caused the alleged inaccurate assessment.

The Board can decide your appeal in your absence. However, if you want to be heard, the owner, legal entity or authorized representative **MUST** attend the hearing on the hearing date. The Board may excuse attendance if extenuating circumstances exist. **(The mere fact that the owner resides or otherwise will be out of state on the date of the hearing in and of itself does NOT constitute extenuating circumstances).** A request to excuse attendance must be in writing, and must document the extenuating circumstances that exist. Send to the Board of Tax Appeals, 43 Broadway, Newport, RI 02840 or there is a link on the City of Newport's website to contact the chairperson through email.

<http://www.cityofnewport.com/departments/finance/assess/appeals.cfm>

Under NO circumstances will a hearing be rescheduled without written approval from the Board of Tax Appeals.

BOARD OF TAX APPEALS

The Board is comprised of three (3) Members. The attendance of two (2) members is considered a quorum. If, in the event of a two (2) member board meeting or one of the present members has a conflict of interest, the meeting will be rescheduled to be heard by two impartial members.

The Board does not set the tax rate and does not control City Services. They will NOT entertain any appeal that focus on either concern.

The Board reserves the right to withhold a decision until a property is inspected, requested documents are provided or they have sufficient time to review the appeal.

Your assessment is based on the value of the Property, Land and Improvements.

The Board may reschedule a hearing for any reason with sufficient notice. You or your representative will be notified if the need for rescheduling arises.

The Board may dismiss an appeal of an appellant who is unprepared to go forward.

All decisions of the Board are **FINAL**. If you dissatisfied with the decision, you may exercise your right to file in Superior Court (you have **30 days** from the date of receipt of the Board's decision).

An appeal opens the property assessment for re-evaluation. As a result of your appeal the Board may order the Assessor to lower your assessment, raise your assessment or let it remain as originally assessed.

If an appellant fails to comply with these rules or otherwise fails to provide information or documentation required by the Board, the Board will dismiss the appeal without rendering a decision otherwise adjudicating the merit of the appeal.

AUTHORIZED REPRESENTATIVE

The taxpayer has the right to have someone (Attorney, Appraiser, relative etc.) other than themselves represent them at the hearing and receive correspondence on their behalf as long as they sign an affidavit stating they give said person permission to do so. This affidavit must be notarized and must include:

1-Taxpayer(s) full name

2-Authorized Representative's full name

3-Date

4-Authorized Representative's mailing

5-Property Address Signature

6- Address & telephone #

of property owner(s)

7-Confirm that they have authorized the appeal

8-Confirm the actual relief they are seeking from the Board

Please make sure you have copies of your original package PRIOR to submitting your appeal to this office.