

TOWN OF WEST GREENWICH, RI
280 Victory Highway - West Greenwich, RI 02817
Phone: (401) 392-3800 Fax: (401) 392-3805
Hours: Monday thru Friday 8:30 am to 4:00 pm

APPLICATION FOR APPEAL OF PROPERTY TAX
FISCAL YEAR 2015 / 2016

Rhode Island General Law 44-5-26

1. 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, 2014) _____
Administrator/Executor Lessee Mortgagee Other Specify
C. Mailing Address and Telephone No.:
Street: _____ Tel. No. () _____
Town/State/Zip: _____ Email: _____

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

A. Tax Bill Account No.: _____ - _____ - _____
B. Assessed Valuation: _____ Annual Tax: _____
C. Location: _____
Description: _____
Real Estate Parcel Identification: Map/Lot: _____ (i.e. {Map} 000 /{Lot} 0000-00)
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 Illegal tax, partially/fully exempt Modified

Briefly Explain: _____
Applicant's Opinion of Value: _____
Current Market Value \$ _____ Assessed Value \$ _____
Explanation: _____

4. TRUE AND EXACT ACCOUNT: State law 44-5-15 requires you to file a "True and Exact Account" of all taxable property you own. by January 31, 2015.

Did you file a "True and Exact Account" by January 31, 2015 with the West Greenwich Tax Assessor as required by law?
 YES NO

5. COMPARABLE PROPERTIES THAT SUPPORT YOUR CLAIM:

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

6. SIGNATURES:

Signature of Applicant _____ Phone () _____ Date _____
 Signature of Authorized Agent _____ Date _____

TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE

Your first appeal is reviewed by the Tax Assessor. The Tax Assessor shall have forty five (45) days to review your appeal, render a decision, and notify you of their decision. This form must be completed in full and returned to the West Greenwich Tax Assessor's Office. Incomplete forms will be returned. You may formally appeal your assessment between **August 31, 2015 and November 29, 2015**. If you do not agree with the Tax Assessor's decision, you may then file a second appeal to the Tax Board of Review. Appeals to the Board must be filed within thirty (30) days of Tax Assessor's decision. If the Tax 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 second appeal to the Board. The Tax Board of Review shall then, within ninety (90) days of the filing of your second appeal, hear the second 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 Administration.

REASON 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 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 (for the **2015** tax roll the last day to apply will be **November 29, 2015**).

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 update or 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 (acquired title after December 31st) owner of the property; (2) the owner's administrator or executor; (3) a tenant or group of tenants of the real estate paying rent therefrom, 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 all 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 in the West Greenwich Tax Assessor's Office within ninety (90) days of the date the first tax payment is due (for the **2015** tax roll the last day to apply will be **November 29, 2015**). 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 West Greenwich Tax Assessor's Office.

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 disposition of your application. 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. For the 2015 tax roll, the time frame to file is between **December 31, 2014** and **January 31, 2015**. If you wish to file for an extension, it must also be filed between **December 31, 2014** and **January 31, 2015**. **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, 2015**. 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, 2015)**. No extensions beyond **March 15, 2015** can be granted. The form for filing a true and exact account may be obtained from the West Greenwich Tax Assessor's Office or on the Town website.

TAX ASSESSOR'S DISPOSITION: Upon applying for a reduction in assessment, you may be asked to provide the West Greenwich Tax Assessor's Office with further written information about the property and to permit the Assessor and/or his 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 of the Tax Assessor to the West Greenwich Tax Board of Review. Appeals to the West Greenwich 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 West Greenwich Tax Board of Review.

I have read and understand the Taxpayers Appeal Procedure Information: _____ Date _____

DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)		
Tax Assessor's Decision		
Date Received: _____	<input type="checkbox"/> REDUCED	Assessed Value: \$ _____
Date Returned: _____	<input type="checkbox"/> DENIED	Abated Value: \$ _____
On Site Inspection Date: _____	<input type="checkbox"/> DEEMED DENIED	Adjusted Value: \$ _____
Inspector(s): _____	<input type="checkbox"/> INCREASED	Assessed Tax: \$ _____
		Abated Tax: \$ _____
		Adjusted Tax: \$ _____
Date: _____	Tax Assessor's Signature: _____	

Tax Board of Review Decision		
Date Received: _____	<input type="checkbox"/> REDUCED	Assessed Value: \$ _____
Date of Hearing: _____	<input type="checkbox"/> DENIED	Abated Value: \$ _____
Date Returned: _____	<input type="checkbox"/> DEEMED DENIED	Adjusted Value: \$ _____
On Site Inspection Date: _____	<input type="checkbox"/> INCREASED	Assessed Tax: \$ _____
Inspector(s): _____		Abated Tax: \$ _____
		Adjusted Tax: \$ _____
Date: _____	Signature: _____	

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