



Town of Warren TAX ASSESSOR

APPLICATION FOR APPEAL OF PROPERTY TAX

Tax Assessor's Office 514 Main Street, Warren, RI 02885 / p. (401) 245-7342 / f. (401) 245-0595

For appeals to the Tax Assessor, this form must be filed with the local office of tax assessment within (90) days from which the date the FIRST tax payment is due. For appeals to the local tax board of review, this form must be filed with the local tax board of review no more than thirty (30) days after the assessor renders a decision, or if the assessor does not render a decision, within forty-five days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) days period. For further reference see RI General Law 44-5-26. **NOTE: Inability to pay is not a valid reason for filing an appeal of assessed valuation.**

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, 2016) as of: _____

_____ Administrator/Executor _____ Lessee _____ Mortgagee _____ Other: _____

C. Mailing Address _____ Telephone No: () _____

D. Email Address _____

E. Previous Assessed Value: _____ New Assessed Value: _____

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

A. Tax Bill Account No.: _____

B. Assessed Valuation: _____ Annual Tax: _____

C. Property Location: _____

Description (Single Family, 2-Family, Commercial, etc.) _____

Real Estate Parcel Identification: Plat(s): _____ Lot(s): _____

Tangible Personal Property Description: _____

D. Date Property Acquired: _____ Purchase Price: \$ _____ Total Cost of Improvements: _____

Have you filed a true and exact account this year with the Town Assessor as required by law? Circle one: Yes No
 What is the amount of Fire Insurance on Building? _____

REASON FOR 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.

Applicant's Opinion of Value (as of December 31, 2016)

\$ _____

Fair Market Value	Class	Assessed Value
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Describe any improvements made during the last five years and cost: _____

Comparable Properties that support your claim:

Address	Sale Price	Sales Date	Property Type	Assessed Value
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SIGNATURES _____ DATE: _____

Preparer Name: _____ Address: _____ Phone: _____

**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.**

TAXPAYER INFORMATION ABOUT THE APPEAL PROCEDURE: 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 2017 tax roll the last day to apply will be October 30, 2017).

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

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 onehalf 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 Warren Tax Assessor's Office within ninety (90) days of the date the first tax payment is due (for the 2017 tax roll the last day to apply will be October 30th, 2017). 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 Warren 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. The time frame to file is between December 31st 2016 and February 1,2017. If you wish to file for an extension, it must also be filed between December 31st 2016 and February 1,2017. **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 15th 2017. 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 31st 2017). No extensions beyond March 15th 2017 can be granted. The form for filing a true and exact account may be obtained from the Warren 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 Warren 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 Warren Board of Assessment Review. Appeals to the Warren Board of Assessment 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 Warren Board of Assessment Review.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

DATE RECEIVED:
REQUEST FOR HEARING BEFORE BOARD OF ASSESSMENT REVIEW: YES NO
HEARING DATE:
DISPOSITION:
CHAIRMAN OF THE BOARD:

Member: _____

Member: _____

Date: _____