

2016 -- S 2448

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2016

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A N A C T

RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

Introduced By: Senator John A. Pagliarini

Date Introduced: February 11, 2016

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-5-26 of the General Laws in Chapter 44-5 entitled "Levy and
2 Assessment of Local Taxes" is hereby amended to read as follows:
3 **44-5-26. Petition in superior court for relief from assessment.** -- (a) Any person
4 aggrieved on any ground whatsoever by any assessment of taxes against him or her in any city or
5 town, or any tenant or group of tenants, of real estate paying rent therefrom, and under obligation
6 to pay more than one-half of the taxes thereon, may within ninety (90) days from the date the first
7 tax payment is due, file an appeal in the local office of tax assessment; provided, if the person to
8 whom a tax on real estate is assessed chooses to file an appeal, the appeal filed by a tenant or
9 group of tenants will be void. For the purposes of this section, the tenant(s) has the burden of
10 proving financial responsibility to pay more than one-half (1/2) of the taxes. The assessor has
11 forty-five (45) days to review the appeal, render a decision and notify the taxpayer of the
12 decision. The taxpayer, if still aggrieved, may appeal the decision of the tax assessor to the local
13 tax board of review, or in the event that the assessor does not render a decision, the taxpayer may
14 appeal to the local tax board of review at the expiration of the forty-five (45) day period. Appeals
15 to the local tax board of review are to be filed not more than thirty (30) days after the assessor
16 renders a decision and notifies the taxpayer, or if the assessor does not render a decision within
17 forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration
18 of the forty-five (45) day period. The local tax board of review shall, within ninety (90) days of
19 the filing of the appeal, hear the appeal and render a decision within thirty (30) days of the date

1 that the hearing was held. Provided, that a city or town may request and receive an extension
2 from the director of the Rhode Island department of revenue.

3 (b) Appeals to the local office of tax assessment are to be on an application. In the event
4 of an appeal to the local tax board of review, the local office of tax assessment, upon request by
5 the taxpayer, shall forward the application to the local tax board of review. The application shall
6 be in the following form:

7 STATE OF RHODE ISLAND

8 FISCAL YEAR _____

9 Name of City or Town

10 APPLICATION FOR APPEAL OF PROPERTY TAX

11 For appeals to the tax assessor, this form must be filed with the local office of tax
12 assessment within ninety (90) days from the date the first tax payment is due. For appeals to the
13 local tax board of review, this form must be filed with the local tax board of review not more than
14 thirty (30) days after the assessor renders a decision, or if the assessor does not render a decision
15 within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the
16 expiration of the forty-five (45) day period.

17 1. TAXPAYER INFORMATION:

18 A. Name(s) of Assessed Owner: _____

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

20 _____ Subsequent Owner (Acquired Title After December 31 on _____
21 20_____))

22 _____ Administrator/Executor _____ Lessee _____ Mortgagee _____

23 Other Specify _____

24 C. Mailing Address and Telephone No.: _____ () _____

25 Address Tel. No.

26 D. Previous Assessed Value _____ E. New Assessed Value _____

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

28 A. Tax Bill Account No.: _____ Assessed Valuation _____ Annual Tax _____

29 B. Location: _____ Description: _____

30 No. Street Zip

31 Real Estate Parcel Identification: Map ____ Block ____ Parcel ____ Type _____

32 Tangible Personal

33 C. Date Property Acquired: Purchase Price: Total cost of any improvements _____

34 What is the amount of fire insurance on building:

1 assessed the same.

2 TO DISPUTE YOUR VALUATION OR ASSESSMENT OR CORRECT ANY OTHER
3 BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER
4 THAN IT SHOULD BE, YOU MUST APPEAL WITHIN NINETY (90) DAYS FROM THE
5 DATE THE FIRST TAX PAYMENT IS DUE.

6 You may appeal your assessment if your property is: (1) OVERVALUED (assessed value
7 is more than the fair market value as of December 31 in the year of the last update or revaluation
8 for real estate and as of December 31 of the tax year for personal estate for any reason, including
9 clerical and data processing errors; (2) disproportionately assessed in comparison with other
10 properties; (3) classified incorrectly as residential, commercial, industrial or open space, farm or
11 forest; (4) illegal tax partially or fully exempt; (5) modified from its condition from the time of
12 the last update or revaluation.

13 WHO MAY FILE AN APPLICATION: You may file an application if you are (1) the
14 assessed or subsequent (acquiring title after December 31) owner of the property; (2) the owner's
15 administrator or executor; (3) a tenant or group of tenants of real estate paying rent therefrom,
16 and under obligations to pay more than one-half (1/2) of the taxes thereon; (4) a person owning or
17 having an interest in or possession of the property; or (5) a mortgagee if the assessed owner has
18 not applied. In some cases, you must pay all or a portion of the tax before you can file.

19 WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be
20 filed with the local office of tax assessment within NINETY (90) days from the date the first tax
21 payment is due. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE
22 ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED ON TIME, YOU
23 LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR CANNOT BY LAW
24 GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE
25 ASSESSOR'S OFFICE.

26 PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In
27 some cases, you must pay the tax when due to appeal the assessors disposition of your
28 application. Failure to pay the tax assessed when due may also subject you to interest charges and
29 collection action. To avoid any loss of rights or additional charges, you should pay the tax as
30 assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you
31 will receive a refund of any overpayment.

32 FILING AN ACCOUNT. Rhode Island General Laws Section 44-5-15 requires the
33 annual filing of a true and exact account of all ratable estate owned or possessed by every person
34 and corporate body. The time to file is between December 31, and January 31, of intention to

1 submit declaration by March 15. Failure to file a true and full account, within the prescribed time,
 2 shall not be a condition precedent to filing a petition. ~~eliminates the right to appeal to the superior~~
 3 ~~court, subject to the exceptions provided in Rhode Island General Laws Section 44-5-26(b).~~ No
 4 amended returns will be accepted after March 15th. Such notice of your intention must be sent by
 5 certified mail, postage prepaid, postmark no later than 12 o'clock midnight of the last day,
 6 January 31. No extensions beyond March 15th can be granted. The form for filing such account
 7 may be obtained from the city or town assessor.

8 ASSESSOR'S DISPOSITION. Upon applying for a reduction in assessment, you may be
 9 asked to provide the assessor with further written information about the property and to permit
 10 them to inspect it. Failure to provide the information or permit an inspection within thirty (30)
 11 days of the request may result in the loss of your appeal rights.

12 APPEAL. The assessor shall have forty-five (45) days to review the appeal, render a
 13 decision and notify the taxpayer of the decision. The taxpayer, if still aggrieved, may appeal the
 14 decision of the tax assessor to the local tax board of review, or in the event that the assessor does
 15 not render a decision, the taxpayer may appeal to the local tax board of review at the expiration of
 16 the forty-five (45) day period. Appeals to the local tax board of review shall be filed not more
 17 than thirty (30) days after the assessor renders a decision and notifies the taxpayer, or if the
 18 assessor does not render a decision within forty-five (45) days of the filing of the appeal, not
 19 more than ninety (90) days after the expiration of the forty-five (45) day period.

20 DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

21	GRANTED	Assessed Value _____
22	Date Sent _____	Abated Value _____
23	Date Returned _____ DENIED	Adjusted Value _____
24		Assessed Tax _____
25	On-Site Inspection DEEMED DENIED	Abated Tax _____
26	Date	Adjusted Tax _____
27	By _____	
28	Date Voted/Deemed Denied	Tax Board of Review
29	Date Change	Certificate No.

30 Any person still aggrieved on any ground whatsoever by an assessment of taxes against
 31 him or her in any city or town may, within thirty (30) days of the tax board of review decision
 32 notice, file a petition in the superior court for the county in which the city or town lies for relief
 33 from the assessment, to which petition the assessors of taxes of the city or town in office at the
 34 time the petition is filed shall be made parties respondent, and the clerk shall thereupon issue a

1 citation substantially in the following form:

2 THE STATE OF
3 RHODE ISLAND AND PROVIDENCE PLANTATIONS.

4 To the sheriffs of several counties, or to their deputies, Greetings: We command you to
5 summon the assessors of taxes of the town of _____ : to wit, _____ of
6 _____ (if to be found in your precinct) to answer the complaint of _____ of
7 _____ on the return day hereof (said return day being the _____ day of
8 _____ A.D. 20_____) in the superior court to be holden at the county courthouse
9 in _____ as by petition filed in court is fully set forth; and to show cause why said
10 petition should not be granted. Hereof fail not, and make true return of this writ with your doings
11 thereon. Witness, the seal of our superior court, at _____ this _____ day of
12 _____ in the year _____, Clerk.

13 (c) Provided, that in case the person has not ~~filed an account, or~~ filed an appeal first
14 within the local tax board of review, that person shall not have the benefit of the remedy provided
15 in this section and in §§ 44-5-27 -- 44-5-31, unless: (1) that person's real estate has been assessed
16 at a value in excess of the value at which it was assessed on the last preceding assessment day,
17 whether then owned by that person or not, and has been assessed, if assessment has been made at
18 full and fair cash value, at a value in excess of its full and fair cash value, or, if assessment has
19 purportedly been made at a uniform percentage of full and fair cash value, at a percentage in
20 excess of the uniform percentage; or (2) the tax assessed is illegal in whole or in part; and that
21 person's remedy is limited to a review of the assessment on the real estate or to relief with respect
22 to the illegal tax, as the case may be.

23 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION - LEVY AND ASSESSMENT OF LOCAL TAXES

- 1 This act would remove the failure of a taxpayer to file a notice of account with the local
- 2 tax board of review as a condition precedent to the filing of a petition for relief in superior court.
- 3 This act would take effect upon passage.

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