

TIMELINE: Your 1st 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 his decision. This form must be completed in full and returned to the Barrington Tax Assessor's Office. Incomplete forms will be returned and must still be re-filed by the date listed above.

If you do not agree with the Tax Assessor's decision, you may then file a 2nd appeal to the Board of Assessment 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 2nd appeal to the Board. The Board of Assessment Review shall then, within ninety (90) days of the filing of your 2nd appeal, hear the 2nd 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.

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 Barrington Tax Assessor's Office within ninety (90) days of the date the first tax payment is due. 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 Barrington 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 and January 31st, annually. If you wish to file for an extension, it must also be filed between December 31st and January 31st, annually. 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. 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. No extensions beyond March 15th can be granted. The form for filing a true and exact account may be obtained from the Barrington 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 Barrington 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 Barrington Board of Assessment Review. Appeals to the Barrington 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 Barrington Board of Assessment Review.