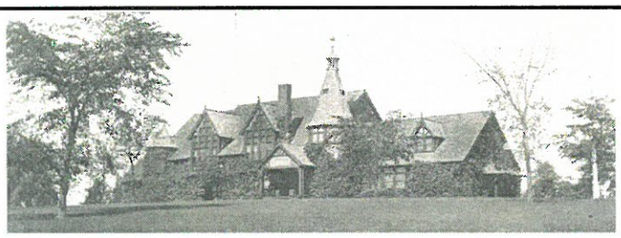

Town of Barrington

Office Of The Assessor

283 County Road

Barrington, RI 02806

Dear Homeowner:

Due to a recent Rhode Island Supreme Court Decision, your appeal is based on the value of your property on December 31st each and every year (RIGL 44-5-1) despite the fact that the appeal form states that your assessment is as of the last revaluation date. The comparable sales you provide should be from 2019 and/or 2018, **not 2020 or earlier than 2018**. Below is a copy of the pertinent Rhode Island General Law:

TITLE 44
Taxation
CHAPTER 44-5
Levy and Assessment of Local Taxes
SECTION 44-5-1

§ 44-5-1. Powers of city or town electors to levy – Date of assessment of valuations.

The electors of any city or town qualified to vote on any proposition to impose a tax or for the expenditure of money, when legally assembled, may levy a tax for the purposes authorized by law, on the ratable property of the city or town, either in a sum certain, or in a sum not less than a certain sum and not more than a certain sum. The tax is apportioned upon the assessed valuations as determined by the assessors of the city or town as of December 31 in each year at 12:00 A.M. midnight, the date being known as the date of assessment of city or town valuations.

History of Section.
(G.L. 1896, ch. 46, § 1; G.L. 1909, ch. 58, § 1; P.L. 1919, ch. 1735, § 1; G.L. 1923, ch. 60, § 1; P.L. 1932, ch. 1944, § 2; G.L. 1938, ch. 31, § 1; P.L. 1949, ch. 2330, § 2; G.L. 1956, § 44-5-1; P.L. 1960, ch. 52, § 27 (unconstit.); P.L. 1961, ch. 3, § 1; P.L. 1969, ch. 178, § 1.)

M. R. Minardi

Michael R. Minardi
Tax Assessor
Town of Barrington

Please check if this is your 1st or 2nd appeal to the Town

1st Appeal To Tax Assessor: ☐

2nd Appeal to Board of Assessment Review: ☐

Town of Barrington 2020

Tax Assessor's Office
283 County Road, Barrington RI 02806
Phone: (401) 247-1900 --- Fax: (401) 247-3765

Date Stamp

APPLICATION FOR APPEAL OF PROPERTY TAX

Rhode Island General Law 44-5-26

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.

1. **TAXPAYER INFORMATION**

   A. Name(s) of the assessed owner: _____

   B. Name(s) and status of applicant (if other than assessed owner): _____

   Subsequent owner (acquired title after December 31) on _____ *(date)*

   Administrator/Executor ____ Lessee ____ Mortgagee ____ Other: _____

   C. Mailing address, telephone number(s), email address:

   Street: _____ Phone Number(s): _____

   Town/State/Zip: _____ Email Address: _____

2. **PROPERTY IDENTIFICATION:** (Complete using the information as it appears on your current tax bill)

   A. Account Number: _____

   B. Assessed Valuation: _____ Annual Taxes: _____

   C. Property Location: _____

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

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

   Tangible Personal Property Description: _____

   D. Date Property Acquired: _____ Purchase Price: _____

   Cost of Improvements Since Purchase: _____

   What Is The Amount of Fire Insurance on the Property: _____

3. **REASON(S) ABATEMENT SOUGHT:** Check the reason(s) an abatement is warranted and briefly explain why it applies. Continue the explanation on an attachment (if necessary).

   ☐ Overvaluation ☐ Disproportionate Assessment ☐ Incorrect Usage Classification ☐ Illegal tax, partially/fully exempt ☐ Modified

   Briefly Explain: _____

APPLICANT'S OPINION OF VALUE:

Current Market Value: _____ Assessed Value: _____

Briefly Explain: _____

State law 44-5-15 requires you to file a "True And Exact Account" of all taxable property you own.
Did you filed a "True And Exact Account" with the Barrington Tax Assessor as required by law? ☐ **Yes** ☐ **No**

COMPARABLE SALES THAT SUPPORT YOUR CLAIM INCLUDE:

	Address	Sale Price	Sale Date	Property Type	Assessed Value
1		$			$
2		$			$
3		$			$

4. **SIGNATURES:**

Signature of Applicant: _____ Phone Number: _____ Date: _____

Signature of Authorized Agent: _____ Phone Number: _____ Date: _____

Name of Preparer: _____ Address: _____ Phone #: _____

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.

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.

*** DISPOSITION OF THIS APPLICATION (TAX ASSESSOR'S USE ONLY) ***

Tax Assessor's Decision

Date Sent:	☐ REDUCED	Assessed Value:	$
Date Returned:	☐ DENIED	Abated Value:	$
On Site Inspection Date:	☐ DEEMED DENIED	Adjusted Value:	$
Inspector(s):	☐ INCREASED	Assessed Tax:	$
		Abated Tax:	$
		Adjusted Tax:	$

Date: _____ Tax Assessor's Signature: _____

*** BOARD OF ASSESSMENT REVIEW DECISION ***

Date Sent:	☐ REDUCED	Assessed Value:	$
Date Returned:	☐ DENIED	Abated Value:	$
On Site Inspection Date:	☐ DEEMED DENIED	Adjusted Value:	$
Inspector(s):	☐ INCREASED	Assessed Tax:	$
		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 Barrington, may, within thirty (30) days of the Board of Assessment Review decision notice, file a petition in Rhode Island Superior Court for relief from the assessment.