

2014 -- S 2491

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LC004588  
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2014

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A N A C T

RELATING TO PROPERTY -- TAX APPEALS

Introduced By: Senator Walter S.Felag

Date Introduced: February 27, 2014

Referred To: Senate Finance

(Revenue)

It is enacted by the General Assembly as follows:

1 SECTION 1. Sections 44-5-1, 44-5-12, 44-5-15, 44-5-16, 44-5-17, 44-5-26 and 44-5-30  
2 of the General Laws in Chapter 44-5 entitled "Levy and Assessment of Local Taxes" are hereby  
3 amended to read as follows:

4 **44-5-1. Powers of city or town electors to levy -- Date of assessment of valuations. --**

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

11 **44-5-12. Assessment at full and fair cash value. --** (a) All real property subject to  
12 taxation shall be assessed at its full and fair cash value as of the last preceding revaluation,  
13 statistical, revaluation, or update thereto, or at a uniform percentage ~~of its value~~ thereof, not to  
14 exceed one hundred percent (100%), with such value to be determined by the assessors in each  
15 town or city. ~~;- provided, that: There shall be no adjustment to an assessment because of an~~  
16 increase or decrease in such value as a result of market forces in years when there is no  
17 revaluation, statistical revaluation or update thereto. It is further provided that:

18 (1) Any residential property encumbered by a covenant recorded in the land records in  
19 favor of a governmental unit or Rhode Island housing and mortgage finance corporation

1 restricting either or both the rents that may be charged or the incomes of the occupants shall be  
2 assessed and taxed in accordance with section 44-5-13.11;

3 (2) In assessing real estate which is classified as farm land, forest, or open space land in  
4 accordance with chapter 27 of this title the assessors shall consider no factors in determining the  
5 full and fair cash value of the real estate other than those which relate to that use without regard  
6 to neighborhood land use of a more intensive nature;

7 (3) Warwick. - The city council of the city of Warwick is authorized to provide, by  
8 ordinance, that the owner of any dwelling of one to three (3) family units in the city of Warwick  
9 who makes any improvements or additions on his or her principal place of residence in the  
10 amount up to fifteen thousand dollars (\$15,000), as may be determined by the tax assessor of the  
11 city of Warwick, is exempt from reassessment of property taxes on the improvement or addition  
12 until the next general citywide reevaluation of property values by the tax assessor. For the  
13 purposes of this section, "residence" is defined as voting address. This exemption does not apply  
14 to any commercial structure. The property owner shall supply all necessary plans to the building  
15 official for the improvements or addition and shall pay all requisite building and other permitting  
16 fees as now are required by law; and

17 (4) Central Falls. - The city council of the city of Central Falls is authorized to provide,  
18 by ordinance, that the owner of any dwelling of one to eight (8) units who makes any  
19 improvements or additions to his or her residential or rental property in an amount not to exceed  
20 twenty-five thousand dollars (\$25,000) as determined by the tax assessor of the city of Central  
21 Falls is exempt from reassessment of property taxes on the improvement or addition until the next  
22 general citywide reevaluation of property values by the tax assessor. The property owner shall  
23 supply all necessary plans to the building official for the improvements or additions and shall pay  
24 all requisite building and other permitting fees as are now required by law.

25 (5) Tangible property shall be assessed according to the asset classification table as  
26 defined in section 44-5-12.1.

27 (b) Municipalities shall make available to every land owner whose property is taxed  
28 under the provisions of this section a document which may be signed before a notary public  
29 containing language to the effect that they are aware of the additional taxes imposed by the  
30 provisions of section 44-5-39 in the event that they use land classified as farm, forest, or open  
31 space land for another purpose.

32 (c) Pursuant to the provisions of section 44-3-29.1, all wholesale and retail inventory  
33 subject to taxation is assessed at its full and fair cash value, or at a uniform percentage of its  
34 value, not to exceed one hundred percent (100%), for fiscal year 1999, by the assessors in each

1 town and city. Once the fiscal year 1999 value of the inventory has been assessed, this value shall  
2 not increase. The phase-out rate schedule established in section 44-3-29.1(d) applies to this fixed  
3 value in each year of the phase-out.

4 ~~44-5-15. Notice of assessors' meetings -- Notice by taxpayer of intent to bring in~~  
5 ~~account~~ **Statement of income and expenses required for certain income producing real**  
6 **property – Notice of assessors' meetings – Notice by taxpayer of intent to bring in account**  
7 **for tangible personal property.** – (a) On or before January 31 of every year when there is a  
8 revaluation, statistical revaluation or update using assessed values as of the immediately  
9 preceding December 31:

10 (1) Every owner of income producing residential real estate of six (6) units or more; and

11 (2) Every owner of commercial, industrial or mixed use real estate shall submit to the tax  
12 assessor in the city or town where said real estate is located, a statement of rental income and  
13 related expenses, if any, for said real estate. Said statement of income and expenses shall cover  
14 the most recent twelve (12) month period preceding said December 31 date; provided, however, if  
15 such a statement of income and expenses is not yet available for said most recent twelve (12)  
16 month period, the statement of income and expenses covering the next most recent twelve (12)  
17 month period preceding said December 31 date shall be provided on or before January 31. On or  
18 before the immediately preceding December 1, the tax assessor in each city or town or at the tax  
19 assessor's direction, the company performing a revaluation, statistical revaluation or update, shall  
20 provide notice to taxpayers of the requirement to submit said statement of income and expenses  
21 on or before January 31. Said statements of income and expenses shall not be deemed public  
22 records under chapter 38-2 "Access to Public Records."

23 (b) Before assessing any valuations of tangible personal property, the assessors of all the  
24 cities and towns shall cause printed notices ~~of the time and place of their respective meetings of~~  
25 the requirement to file said account to be posted in four (4) public places in their respective city  
26 or town, for three (3) weeks ~~next preceding the time of their meeting~~ in the month of December  
27 immediately preceding the tax year, and shall advertise in a newspaper with a statewide  
28 circulation jointly, at least once a week for the same space of time. The cost of said advertisement  
29 shall be shared equally among all of the cities and towns. The notices require every person and  
30 body corporate liable to taxation shall be required to bring in to the assessors at the time they may  
31 prescribe a true and exact account of all the ~~ratable-estate~~ tangible personal property owned or  
32 possessed by that person or body, describing and specifying the value of ~~every parcel of the real~~  
33 ~~estate as of December 31 in the year of the last update or revaluation and personal-estate~~ tangible  
34 personal property as of December 31 ~~of~~ immediately preceding the tax year, together with the

1 additional information that may be prescribed by the assessors relative to the ~~ratable-estate~~  
2 [tangible personal property](#) as may be contained in any corporation or inheritance tax return filed  
3 with the state by the person within the year preceding the date of assessment next prior to the  
4 bringing in of the account. [Said accounts must be filed with the assessor's office in the city or](#)  
5 [town where the property is located between January 2 and January 31 of each year, during regular](#)  
6 [business hours \(excluding weekends and holidays\).](#) If any person or body corporate liable to  
7 taxation files with the assessors, on or before January 31 next following the date of assessment, a  
8 written notice of that person's or that body's intention to bring in an account, the person or body  
9 corporate may bring in to the assessors the account at any time ~~between March 1 and~~ [before](#)  
10 March 15 next following the date of assessment. The notice of intention to bring in an account is  
11 deemed to have been filed with the assessors if the notice is sent to them by registered or certified  
12 mail, postage prepaid, postmarked before 12:00 A.M. midnight of the last day on which the  
13 notice may be filed. The account is deemed to be brought in to the assessors if the account is sent  
14 to them by registered or certified mail, postage prepaid, postmarked before 12:00 A.M. midnight  
15 of the last day on which accounts may be brought in pursuant to the provisions of this section. In  
16 case any person or body corporate fails to file any intention, that person or that body is deemed to  
17 have waived that person's or that body's right to file the account. All matters contained within the  
18 account filing are available for review only by assessment related personnel.

19 **44-5-16. Oath to account brought in -- Remedies after failure to bring in account --**

20 **Effect on proration.** -- (a) Every person bringing in any account shall make oath before some  
21 notary public or other person authorized to administer oaths in the place where the oath is  
22 administered that the account by that person exhibited contains, to the best of his or her  
23 knowledge and belief, a true and full account and valuation of all the ~~ratable-estate~~ [tangible](#)  
24 [personal property](#) owned or possessed by him or her; and whoever neglects or refuses to bring in  
25 the account, if overtaxed, shall have no remedy therefor, except as provided in sections 44-4-14,  
26 44-4-15, 44-5-26 -- 44-5-31, and 44-9-19 -- 44-9-24. In case a taxpayer is, because of illness or  
27 absence from the state, unable to make the required oath to his or her account within the time  
28 prescribed by law, the taxpayer may, in writing, appoint an agent to make oath to his or her  
29 account within the time prescribed by the assessors, and the agent shall at the time of making the  
30 oath append his or her written appointment to the account, and for all purposes in connection with  
31 the account the taxpayer is deemed to have personally made the oath.

32 (b) No taxpayer shall be denied a right of review by means of the procedure described in  
33 this chapter: ~~(4)~~ of any assessment on his or her ~~real~~ [tangible personal](#) property by reason of any  
34 claimed inadequacies, inaccuracies, or omissions in his or her listing of [tangible](#) personal

1 property; ~~(2) nor in the case of his or her personal property by reason of any claimed~~  
2 ~~inadequacies, inaccuracies, or omissions in his or her listing of real property;~~ (3) ~~nor in the case~~  
3 ~~of real or personal property by reason of any claimed inadequacies, inaccuracies, or omissions,~~  
4 ~~which are not substantial, in his or her listing of real or personal property, respectively.~~

5 (c) Notwithstanding section 44-4-24, tangible personal property introduced into or  
6 removed from any town or city during a calendar year shall be assessed as though the property  
7 was situated in the city or town for the entire calendar year unless the taxpayer has filed an  
8 account as provided in this section specifying the date on which the property was introduced or  
9 removed.

10 (d) Each city or town having a year of taxable ownership that measures length of  
11 ownership over the calendar year beginning immediately after the date of assessment shall adjust  
12 its year of taxable ownership so that it has a year of taxable ownership that measures length of  
13 ownership over the calendar year ending on the date of assessment.

14 **44-5-17. Assessment of property covered by account.** -- If any person brings in an  
15 account as provided in ~~section 44-5-15~~ § 44-5-15(b), the assessors shall nevertheless assess the  
16 person's ~~ratable estate~~ tangible personal property at what they deem its full and fair cash value, or  
17 a uniform percentage of its value as defined in section 44-5-12.

18 **44-5-26. Petition in superior court for relief from assessment.** -- (a) Any person  
19 aggrieved on any ground whatsoever by any assessment of taxes against him or her in any city or  
20 town, or any tenant or group of tenants, of real estate paying rent therefrom, and under obligation  
21 to pay more than one-half of the taxes thereon, may ~~within ninety (90) days from the date the first~~  
22 ~~tax payment is due~~ on or before November 15 of each year the first quarterly tax payment is due,  
23 file an appeal in the local office of tax assessment; provided, if the person to whom a tax on real  
24 estate is assessed chooses to file an appeal, the appeal filed by a tenant or group of tenants will be  
25 void. For the purposes of this section, the tenant(s) has the burden of proving financial  
26 responsibility to pay more than one-half (1/2) of the taxes. The assessor has ~~forty five (45) days~~  
27 until December 31 of that year to review ~~the appeal~~ appeals, render ~~a decision~~ decisions and  
28 notify ~~the taxpayer~~ taxpayers of the ~~decision~~ decisions. The taxpayer, if still aggrieved after the  
29 decision by the tax assessor, may appeal the decision of the tax assessor to the local tax board of  
30 review, or in the event that the assessor does not render a decision by December 31, ~~the taxpayer~~  
31 may appeal to the local tax board of review at the expiration of the forty five (45) day period.  
32 Appeals Provided, however, appeals to the local tax board of review are to be filed not more than  
33 thirty (30) days after the assessor renders a decision and notifies the taxpayer thereof, or if the  
34 assessor does not render a decision by December 31 ~~within forty five (45) days of the filing of the~~

1 ~~appeal, not more later than ninety (90) days after the expiration of the forty five (45) day period~~  
2 January 31 of the next year. The local tax board of review shall, within ninety (90) days of the  
3 filing of the appeal, hear the appeal and thereafter render a decision within thirty (30) days of the  
4 date ~~that of the close of~~ the hearing ~~was held. Provided, that a city or town may request and~~  
5 ~~receive an extension from the director of the Rhode Island department of revenue.~~

6 (b) Appeals to the local office of tax assessment are to be on an application form which  
7 has been approved by the department of revenue. In the event of an appeal to the local tax board  
8 of review, the taxpayer or the local office of tax assessment, ~~upon at the~~ request by the taxpayer,  
9 shall forward the application form to the local tax board of review. ~~within the time period set~~  
10 ~~forth in this section; provided, however, said application must include the applicants' opinion of~~  
11 ~~value, fair market value, class and assessed value of said property as of December 31 of the year~~  
12 ~~of the last update or revaluation for real estate and as of December 31 of the tax year for tangible~~  
13 ~~personal property. Said form shall provide that the applicant may file a single appeal for multiple~~  
14 ~~parcels of real estate if such parcels are contiguous and used as an aggregate site. Said form shall~~  
15 ~~also notify applicants that global extensions granted pursuant to § 44-5-26(d) will be posted on~~  
16 ~~the department of revenue, division of municipal finance website. The application shall be in the~~  
17 ~~following form:~~

18 STATE OF RHODE ISLAND

19 FISCAL YEAR \_\_\_\_\_

20 Name of City or Town

21 APPLICATION FOR APPEAL OF PROPERTY TAX

22 ~~For appeals to the tax assessor, this form must be filed with the local office of tax~~  
23 ~~assessment within ninety (90) days from the date the first tax payment is due. For appeals to the~~  
24 ~~local tax board of review, this form must be filed with the local tax board of review not more than~~  
25 ~~thirty (30) days after the assessor renders a decision, or if the assessor does not render a decision~~  
26 ~~within forty five (45) days of the filing of the appeal, not more than ninety (90) days after the~~  
27 ~~expiration of the forty five (45) day period.~~

28 1. TAXPAYER INFORMATION:

29 A. Name(s) of Assessed Owner

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

31 \_\_\_\_\_ Subsequent Owner (Acquired Title After December 31 on \_\_\_\_\_  
32 20\_\_\_\_\_) \_\_\_\_\_ Administrator/Executor \_\_\_\_\_ Lessee \_\_\_\_\_ Mortgagee  
33 \_\_\_\_\_ Other Specify \_\_\_\_\_

34 C. Mailing Address and Telephone No.: \_\_\_\_\_ (-) Address Tel. No. Para.

1 ~~D. Previous Assessed Value~~

2 ~~E. New Assessed Value~~

3 ~~2. PROPERTY IDENTIFICATION:~~

4 ~~Complete using information as it appears on tax bill.~~

5 ~~A. Tax Bill Account No.:~~

6 ~~Assessed Valuation Annual Tax~~

7 ~~B. Location:~~

8 ~~Description:~~

9 ~~No. Street Zip Real Estate Parcel Identification:~~

10 ~~Map \_\_\_\_\_ Block \_\_\_\_\_ Parcel \_\_\_\_\_ Type Tangible Personal~~

11 ~~C. Date Property Acquired: Purchase Price: Total cost of any improvements What is the~~  
12 ~~amount of fire insurance on building:~~

13 ~~3. REASON(S) REDUCTION SOUGHT:~~

14 ~~Check reason(s) reduction is warranted and briefly explain why it applies. Continue~~  
15 ~~explanation on attachment if necessary. Overvaluation. Incorrect Usage Classification.~~  
16 ~~Disproportionate Assessment.~~

17 ~~Other Specify: Applicant's Opinion of Value \$ Fair Market Value Class Assessed Value~~  
18 ~~(as of December 31 in the year of the last update or revaluation for real estate and as of December~~  
19 ~~31 of the tax year for personal estate:)~~

20 ~~Explanation Have you filed a true and exact account this year with the City Assessor as~~  
21 ~~required by law? Comparable Properties that support your claim: Address Sale Price Sales Date~~  
22 ~~Property Type Assessed value~~

23 ~~4. SIGNATURES; SIGNATURE OF APPLICANT~~

24 ~~DATE SIGNATURE OF AUTHORIZED AGENT~~

25 ~~DATE~~

26 ~~Name of Preparer Address Tel. No.~~

27 ~~TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE~~

28 ~~REASONS FOR AN APPEAL:~~

29 ~~It is the intent of the general assembly to ensure that all taxpayers in Rhode Island are~~  
30 ~~treated equitably. Ensuring that taxpayers are treated fairly begins where cities and towns meet~~  
31 ~~defined standards related to performing property values. All properties should be assessed in a~~  
32 ~~uniform manner, and properties of equal value should be assessed the same.~~

33 ~~TO DISPUTE YOUR VALUATION OR ASSESSMENT OR CORRECT ANY OTHER~~  
34 ~~BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER~~

1 ~~THAN IT SHOULD BE, YOU MUST APPEAL WITHIN NINETY (90) DAYS FROM THE~~  
2 ~~DATE THE FIRST TAX PAYMENT IS DUE.~~

3 ~~You may appeal your assessment if your property is: (1) OVERVALUED (assessed value~~  
4 ~~is more than the fair market value as of December 31 in the year of the last update or revaluation~~  
5 ~~for real estate and as of December 31 of the tax year for personal estate for any reason, including~~  
6 ~~clerical and data processing errors; (2) disproportionately assessed in comparison with other~~  
7 ~~properties; (3) classified incorrectly as residential, commercial, industrial or open space, farm or~~  
8 ~~forest; (4) illegal tax partially or fully exempt; (5) modified from its condition from the time of~~  
9 ~~the last update or revaluation. WHO MAY FILE AN APPLICATION: You may file an~~  
10 ~~application if you are (1) the assessed or subsequent (acquiring title after December 31) owner of~~  
11 ~~the property; (2) the owner's administrator or executor; (3) a tenant or group of tenants of real~~  
12 ~~estate paying rent therefrom, and under obligations to pay more than one half (1/2) of the taxes~~  
13 ~~thereon; (4) a person owning or having an interest in or possession of the property; or (5) a~~  
14 ~~mortgagee if the assessed owner has not applied. In some cases, you must pay all or a portion of~~  
15 ~~the tax before you can file. WHEN AND WHERE APPLICATION MUST BE FILED. Your~~  
16 ~~application must be filed with the local office of tax assessment within NINETY (90) days from~~  
17 ~~the date the first tax payment is due. THESE DEADLINES CANNOT BE EXTENDED OR~~  
18 ~~WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT~~  
19 ~~FILED ON TIME, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR~~  
20 ~~CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED~~  
21 ~~BY THE ASSESSOR'S OFFICE. PAYMENT OF TAX. Filing an application does not stay the~~  
22 ~~collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors~~  
23 ~~disposition of your application. Failure to pay the tax assessed when due may also subject you to~~  
24 ~~interest charges and collection action. To avoid any loss of rights or additional charges, you~~  
25 ~~should pay the tax as assessed. If an abatement is granted and you have already paid the entire~~  
26 ~~year's tax as abated, you will receive a refund of any overpayment.~~

#### 27 ~~FILING AN ACCOUNT.~~

28 ~~Rhode Island General Laws Section 44-5-15 requires the annual filing of a true and exact~~  
29 ~~account of all ratable estate owned or possessed by every person and corporate body. The time to~~  
30 ~~file is between December 31, and January 31, of intention to submit declaration by March 15.~~  
31 ~~Failure to file a true and full account, within the prescribed time, eliminates the right to appeal to~~  
32 ~~the superior court, subject to the exceptions provided in Rhode Island General Laws Section~~  
33 ~~44-5-26(b). No amended returns will be accepted after March 15th. Such notice of your intention~~  
34 ~~must be sent by certified mail, postage prepaid, postmark no later than 12 o'clock midnight of the~~



1 ~~last day, January 31. No extensions beyond March 15th can be granted. The form for filing such~~  
2 ~~account may be obtained from the city or town assessor.~~

3 ~~ASSESSOR'S DISPOSITION.~~

4 ~~Upon applying for a reduction in assessment, you may be asked to provide the assessor~~  
5 ~~with further written information about the property and to permit them to inspect it. Failure to~~  
6 ~~provide the information or permit an inspection within thirty (30) days of the request may result~~  
7 ~~in the loss of your appeal rights.~~

8 ~~APPEAL.~~

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

17 ~~DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)~~

18 ~~GRANTED Assessed Value~~

19 ~~Date Sent \_\_\_\_\_ Abated Value~~

20 ~~Date Returned \_\_\_\_\_~~

21 ~~DENIED Adjusted Value~~

22 ~~Assessed Tax~~

23 ~~On Site Inspection~~

24 ~~DEEMED DENIED Abated Tax~~

25 ~~Date Adjusted Tax~~

26 ~~By \_\_\_\_\_ Date Voted/Deemed Denied Tax Board of Review Date~~

27 ~~Change Certificate No.~~

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

34 ~~THE STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS.~~

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

9           ~~Witness, the seal of our superior court, at \_\_\_\_\_ this \_\_\_\_\_ day of~~  
10 ~~\_\_\_\_\_ in the year \_\_\_\_\_, Clerk. Any person still~~  
11 ~~aggrieved on any ground whatsoever by an assessment of taxes against him or her in any city or~~  
12 ~~town may, within thirty (30) days of the tax board of review decision notice, file a petition in the~~  
13 ~~superior court for the county in which the city or town lies for relief from the assessment, to~~  
14 ~~which petition the assessors of taxes of the city or town in office at the time the petition is filed~~  
15 ~~shall be made parties respondent, and the clerk shall thereupon issue a citation substantially in the~~  
16 ~~following form:~~

17           ~~THE STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS. To the~~  
18 ~~sheriffs of several counties, or to their deputies, Greetings: We command you to summon the~~  
19 ~~assessors of taxes of the town of \_\_\_\_\_ : to wit, \_\_\_\_\_ of \_\_\_\_\_~~  
20 ~~(if to be found in your precinct) to answer the complaint of \_\_\_\_\_ of \_\_\_\_\_~~  
21 ~~on the return day hereof (said return day being the \_\_\_\_\_ day of \_\_\_\_\_ A.D.~~  
22 ~~20 \_\_\_\_\_) in the superior court to be holden at the county courthouse in \_\_\_\_\_ as~~  
23 ~~by petition filed in court is fully set forth; and to show cause why said petition should not be~~  
24 ~~granted. Hereof fail not, and make true return of this writ with your doings thereon. Witness, the~~  
25 ~~seal of our superior court, at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ in the year~~  
26 ~~\_\_\_\_\_, Clerk.~~

27           (c) ~~Provided, that in case the~~ If person has not filed ~~an~~ a required account, or filed an  
28 appeal first within the local tax board of review, that person shall not have the benefit of the  
29 remedy provided in this section ~~and~~ and/or in sections 44-5-27 -- 44-5-31, unless: (1) that  
30 person's real estate has been assessed at a value in excess of the value at which it was assessed on  
31 the last preceding assessment day, whether then owned by that person or not, and has been  
32 assessed, if assessment has been made at full and fair cash value, at a value in excess of its full  
33 and fair cash value, or, if assessment has purportedly been made at a uniform percentage of full  
34 and fair cash value, at a percentage in excess of the uniform percentage; or (2) the tax assessed is

1 illegal in whole or in part; and that person's remedy is limited to a review of the assessment on the  
2 real estate or to relief with respect to the illegal tax, as the case may be.

3 (d) The assessor for any city or town may request and receive from the director of the  
4 Rhode Island department of revenue one or more ninety (90) day global extensions of time (i.e.  
5 extensions which include all such appeals pending before the local tax board of review) to the  
6 December 31 date referenced in subsection (a) of this section. All such extensions shall be in  
7 writing and posted on the department of revenue, division of municipal finance website.

8 (e) In the event that the local tax board of review does not hear a matter within ninety  
9 (90) days of the filing of the appeal or, after the close of the hearing does not render a written  
10 decision within thirty (30) days of the date of the close of the hearing and there is no global  
11 extension in effect, the city or town may request and receive from the director of the Rhode Island  
12 department of revenue one or more extension of time to either hear the matter and/or render a  
13 decision. The local board of review shall notify the taxpayer in the event the director of the  
14 department of revenue grants a city or town's request for an extension to hear the taxpayer's  
15 appeal and/or render a decision thereon. Nothing herein shall prevent the local tax board of  
16 review and the taxpayer from mutually agreeing to an extension of time for the matter to be heard  
17 and/or decision rendered.

18 (f) Any person still aggrieved on any ground whatsoever by an assessment of taxes  
19 against him or her in any city or town may file, within thirty (30) days of the tax board of review's  
20 written decision and noticed thereof, or in the event that the board has not either held a hearing or  
21 not issued a decision within the above referenced time frames and has not sought and received an  
22 extension of time from the director of the Rhode Island department of revenue to do so, a petition  
23 in a superior court for the county in which the city or town lies for relief from the assessment. The  
24 assessor of taxes of the city or town in office at the time the petition is filed shall be named as a  
25 respondent in said action.

26 (g) The petition and accompanying summons/citation shall be served upon the assessors  
27 in the manner set forth in rule 4 of the Rhode Island Rules of Civil Procedure governing service  
28 of process.

29 (h) A plaintiff may amend a petition filed in the superior court seeking relief from a tax  
30 assessment so as to include an appeal of the assessment of the same real estate for tax years  
31 subsequent to the tax year which is the subject of said petition but prior to the tax year covered by  
32 the next revaluation, statistical revaluation or update. Said taxpayer shall not be required to first  
33 file an appeal with either the local tax assessor or local tax board for such tax years prior to  
34 amending said petition.

1 [\(i\) A petitioner may file a single petition for multiple parcels of real estate if those parcels](#)  
2 [are contiguous and used as an aggregate site.](#)

3 ~~44-5-30. Judgment on petition where taxpayer has filed account~~ **Judgment on**  
4 **petition. --** ~~If the taxpayer has given in an account, and if (a) If~~ on the trial of the petition, either  
5 with or without a jury, it appears that the taxpayer's real estate, [or](#) tangible personal property, ~~or~~  
6 ~~intangible personal property~~ has been assessed, if assessment has been made at full and fair cash  
7 value, at a value in excess of its full and fair cash value, or if assessment has purportedly been  
8 made at a uniform percentage of full and fair cash value, at a percentage in excess of the uniform  
9 percentage, or if it appears that the tax assessed is illegal in whole or in part, the court shall give  
10 judgment that the sum by which the taxpayer has been so overtaxed, or illegally taxed, with his or  
11 her costs, be deducted from his or her tax; but if the taxpayer's tax be paid, whether before or after  
12 the filing of the petition, then the court shall give judgment for the petitioner for the sum by  
13 which he or she has been so overtaxed, or illegally taxed, plus the amount of any penalty paid on  
14 the tax, with interest from the date on which the tax and penalty were paid and costs, which  
15 judgment shall be paid to the petitioner by the city or town treasurer out of the treasury.

16 [\(b\) If, however,](#) on the trial of the petition [related to tangible personal property, either](#)  
17 [with or without a jury,](#) it appears that the taxpayer has [failed to file a required account or has](#)  
18 fraudulently concealed or omitted any [tangible personal](#) property from his or her account, or if it  
19 appears that the assessors have not assessed ~~either~~ the taxpayer's ~~real estate or his or her~~ tangible  
20 personal property ~~or his or her intangible personal property~~ at a value in excess of its full and fair  
21 cash value, if assessment has been made at full and fair cash value, or if assessment has  
22 purportedly been made at a uniform percentage of full and fair cash value, at a percentage in  
23 excess of the uniform percentage, and that the taxpayer has not been illegally taxed, the assessors  
24 shall have judgment and execution for their costs.

25 SECTION 2. Section 44-5-31 of the General Laws in Chapter 44-5 entitled "Levy and  
26 Assessment of Local Taxes" is hereby repealed.

27 ~~44-5-31. Judgment where taxpayer has not filed account. --~~ ~~If the taxpayer has not~~  
28 ~~filed an account, and if on the trial of the petition, either with or without a jury, it appears:~~

29 ~~(1) That his or her real estate has been assessed at a value in excess of the value at which~~  
30 ~~it was assessed on the last preceding assessment day, whether then owned by him or her or not,~~  
31 ~~and that the real estate has been assessed, if assessment has been made a full and fair cash value,~~  
32 ~~at a value in excess of its full and fair cash value, or, if assessment has purportedly been made at a~~  
33 ~~uniform percentage of full and fair cash value, at a percentage in excess of the uniform~~  
34 ~~percentage; or~~

1           ~~(2) That the tax assessed is illegal in whole or in part, the court shall give judgment that~~  
2 ~~the sum by which the taxpayer has been so overtaxed or illegally taxed, with his or her costs, be~~  
3 ~~deducted from his or her tax; but if the taxpayer's tax is paid, whether before or after the filing of~~  
4 ~~the petition, then the court shall give judgment for the petitioner for the sum by which he or she~~  
5 ~~has been so overtaxed, or illegally taxed, plus the amount of any penalty paid on the tax, with~~  
6 ~~interest from the date on which the tax and penalty were paid, and costs, which judgment shall be~~  
7 ~~paid to the petitioner by the city or town treasurer out of the treasury. Otherwise, the assessors~~  
8 ~~shall have judgment and execution for their costs.~~

9           SECTION 3. This act shall take effect upon passage; provided, however, the provisions  
10 thereof shall apply to tax year 2015 (i.e. valuations as of December 31, 2014) and thereafter. This  
11 act shall not apply retroactively to appeals of prior assessments whether pending or filed after  
12 enactment.

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LC004588  
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EXPLANATION  
BY THE LEGISLATIVE COUNCIL  
OF  
A N A C T  
RELATING TO PROPERTY -- TAX APPEALS

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1           This act would make certain technical amendments/clarifications to the statutes related to  
2 the assessment of real property and the timing and process to appeals thereof.

3           This act would take effect upon passage; provided, however, the provisions thereof would  
4 apply to tax year 2015 (i.e. valuations as of December 31, 2014) and thereafter. This act would  
5 not apply retroactively to appeals of prior assessments whether pending or filed after enactment.

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