

CITY OF CRANSTON BOARD OF TAX ASSESSMENT REVIEW
Tax Appeal Guidelines
Rules of the Board/Guidelines for filing

The Board of Assessment Review (BOR) adheres to the laws of RI.

DEFINITIONS

- a. Appeal means: A timely appeal to the Board pursuant to Chapter 5 of Title 44 of the General Laws of Rhode Island 1956 as amended.
- b. Board means: City of Cranston Board of Tax Assessment Review.
- c. Assessor means: The Tax Assessor of the City of Cranston.
- d. Decision: A written decision of the Board adjudicating an appeal or other issue before the Board.

REQUIREMENTS

The Board requires all appeals to follow the law as it is outlined in Chapter 5 of Title 44 of the General Laws of Rhode Island 1956 as amended. The Board requires all appeals be submitted on the form described by law. (Failure to complete this form may result in the dismissal of your case.) All forms shall include:

- a. Signature of the property owner or attorney or agent by proof of power of attorney.
- b. Be legibly written or typed.
- c. Include the owner's opinion of fair market value **as of 12/31/2023**.
- d. Include any supporting documentation for this opinion.
- e. Include a mailing address and phone number of the appellant, or their agent.
- f. Appeals that are filed late will not be heard.
- g. Supporting evidence may be provided at least one week prior to the scheduling of the appeal hearing.
- h. Need not be present at your appeal hearing if you have submitted documents that support the merits of your case.

AUTHORIZED REPRESENTATIVE

The taxpayer may have someone, Attorney, Appraiser or other person, represent them at the hearing, if said person is otherwise legally allowed to do so. The owner, or if the owner is a legal entity, the owners' duly authorized representative must attend the hearing. The mere fact that the owner will be residing or otherwise out of State on the date of the hearing, in and of itself, shall not constitute extenuating circumstances. The owner must confirm that he/she/it has authorized the appeal and also confirm the actual relief that he/she/it is asking the Board to grant.

TAXPAYER RESPONSIBILITIES

The assessment is based on the City's opinion of market value on the assessment date. It is your responsibility to present testimony or documentation to support your opinion.

- a. The appellant may present a written estimate of their property value **as of 12/31/2023** (the assessment date) in the form of an appraisal performed by a Rhode Island licensed or certified appraiser. They may demonstrate physical or mechanical problems with the property by providing a written statement identifying the problems and costs to correct these problems. These statements must be signed by a contractor licensed to perform the work outlined.

- b. If your appeal is based on comparison to another property, you must prepare and submit a list of those comparable properties. If you are using sold properties, the properties must have sold prior to and as close to the assessment date of the revaluation as possible. You may use assessments of similar properties if you are contending disproportionate assessment, but only comparing “like” properties, i.e. ranch-ranch, colonial-colonial, etc. Your comparisons must be in writing and identify the various components you are comparing to the subject property. You must perform the research prior to the hearing. The Board will not do the research for you. If you allege that the value in your area is being adversely affected by a certain nuisance or other factor, you must be able to document the impact of this problem through the use of market sales. Sales used for comparison must be “arms-length” transactions, assessment comparisons should be verified in the certified tax roll.
- c. All appeals of commercial or industrial properties must include income and expense statements for the three years preceding the revaluation year. Income and expense statements must be submitted at least ten (10) days prior to the appeal hearing date. This information is required even if your appeal is based on another method of appraisal. Audited statements and or tax returns will allow the Board to properly analyze the appeal. If they are not part of the initial package the Board may request further information and if it is not provided within 30 days of the request the appeal may be denied.

HEARING PROCESS

The Board requests you arrive on time, have your material ready, present your case and stay focused on the area you believe caused the alleged inaccurate assessment.

- a. The Board does not set the tax rate and does not control City services. The Board will not listen to appeals that focus on either concern.
- b. The Board reserves the right to listen to the appeal and may withhold a decision until the property is inspected, the requested documents are provided or the Board has sufficient time to properly review the appeal.
- c. Your assessment is based on the value of the property, land and improvements. The Board will not consider an appeal that separates either component from the whole.
- d. The Board may reschedule a hearing for any reason with sufficient notice. The Board may dismiss an appeal of an appellant who is unprepared to go forward.

HEARING PROCESS/DECISIONS

No decision will be rendered by the Board before the Assessor has the opportunity to present the City’s side of the case.

- a. The Board is comprised of three permanent members. The attendance of two members is considered a quorum. If, in the event that two members cannot attend the board meeting, it will be rescheduled. If two members have a conflict of interest with regards to the property or its owner, the meeting will be rescheduled to be heard by the remaining member and an impartial person selected by the Tax Assessor.
- b. All decisions of the Board are final. The Board will not re-hear an appeal because the appellant has additional information regarding the appeal or they are not satisfied with the Boards decision.
- c. An appeal opens the property assessment for re-evaluation. As a result of your appeal the Board may order the Assessor to lower your assessment, raise your assessment, if warranted, or let it remain as originally assessed.
- d. If an appellant fails to comply with these rules, or otherwise fails to provide information or documentation required by these rules or which is requested by the board, then in such case the Board will dismiss the appeal without rendering a decision or otherwise adjudicating the merits of the appeal.

APPLICATION FOR APPEAL OF PROPERTY VALUE COM. or IND. R.E.

For appeals to the tax assessor, this form must be filed with the local office of tax assessment within (90) days from 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 not more than thirty (30) days after the assessor renders a decision, or if the assessor does not render a decision within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the expiration of the forty-five (45) days period.

NOTE- Inability to pay is not a valid reason for filing an appeal of assessed valuation

1. 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 on _____ 20 _____
Administrator/Executor _____ Lessee _____ Mortgagee. _____ Other. Specify: _____

C. Mailing Address and Telephone No. _____ () _____
Address _____ Tel. No. _____

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

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

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

B. Location: _____ Description: _____
No. Street Zip Code
Real State Parcel Identification:-Plat _____ Parcel _____ Condo _____ Type of Property _____
Tangible Personal Identification: _____

C. Date Property Acquired: _____ Purchase Price: _____ Total Cost Improvements _____

PLEASE ATTACH AN INCOME AND EXPENSE STATEMENT FOR THE PROPERTY.

Have you filed a true and exact account this year with the City Assessor as required by law: (R.I.G.L 44-5-15) _____
Y/N

What is the amount of Fire Insurance on Building: _____

3. 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. Specify: _____

Applicant's Opinion of Value \$ _____
Fair Market Value _____ Assessed Value _____

Describe any improvements made during the last five years and cost: _____

Comparable Properties that support your claim:

Table with 5 columns: Address, Sales Price, Sales Date, Property Type, Assessed Value

4. SIGNATURES: _____

(Name of Preparer, if other than the owner) _____ Address _____ Tel. No. _____

5. DATE SIGNED: _____

THE 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

A. WHO MAY FILE AN APPLICATION?

YOU MAY FILE AN APPLICATION IF YOU ARE: 1) THE ASSESSED OR SUBSEQUENT OWNER (ACQUIRING TITLE AFTER DECEMBER 31), OF THE PROPERTY, 2) THE OWNER'S ADMINISTRATOR OR EXECUTOR, 3) A TENANT PAYING RENT WHO IS OBLIGATED TO PAY ONE-HALF OF THE TAX, 4) A PERSON OWNING OR HAVING AN INTEREST IN OR POSSESSION OF THE PROPERTY, 5) A MORTGAGEE IF THE ASSESSED OWNER HAS NOT APPLIED. IN SOME CASES, YOU MUST PAY ALL OR A PORTION OF THE TAX BEFORE YOU CAN FILE. IN THE EVENT THE OWNER CANNOT ATTEND, OR AN ATTORNEY REPRESENTING THE OWNER, MAY BE PRESENT AT THE HEARING. IF AN AGENT SIGNS THE APPLICATION, ATTACH A COPY OF WRITTEN AUTHORIZATION, TO SIGN ON BEHALF OF THE TAXPAYER.

B. WHEN AND WHERE AN APPLICATION MUST BE FILED?

YOUR APPLICATION MUST BE FILED WITH THE LOCAL OFFICE OF TAX ASSESSMENT WITHIN NINETY (90) DAYS FROM THE DATE THE FIRST TAX PAYMENT IS DUE.

C. PAYMENT OF TAX.

TO AVOID ANY LOSS OF RIGHTS OR ADDITIONAL CHARGES, YOU SHOULD PAY THE TAX AS ASSESSED. IF AN ABATEMENT IS GRANTED AND YOU HAVE ALREADY PAID THE ENTIRE YEAR'S TAX AS ABATED, YOU WILL RECEIVE A REFUND OF ANY OVERPAYMENT.

THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR BY LAW CANNOT GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR. (R.I.G.L. 44-5-26)

DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

DATE RECEIVED _____

REQUEST FOR HEARING BEFORE BOARD OF ASSESSMENT REVIEW: YES _____ NO _____

HEARING DATE: _____

DISPOSITION: _____

CHAIRMAN OF THE BOARD _____

DATE: _____