

Applicant's Opinion of Value

Current Market Value: _____ Assessed Value: _____

Briefly Explain: _____

By signing below, I swear that the information provided in this application is accurate to the best of my knowledge. I further understand that inaccurate or incomplete applications will be removed from consideration.

Applicant's Signature: _____ Date: _____

***Disposition of Application
For Tax Assessor's Use Only***

Date Sent: _____ Date Returned: _____

On-Site Inspection Date: _____ Inspector(s): _____

Tax Assessor's Decision:	Reduced	Denied	Increased
Assessed Value:	Abated Value:		Adjusted Value:
\$ _____	\$ _____		\$ _____
Assessed Tax:	Abated Tax:		Adjusted Tax:
\$ _____	\$ _____		\$ _____

Tax Assessor's Signature: _____ Date: _____

Board of Assessment Review Decision

Date Sent: _____

Board's Decision:	Reduced	Denied	Increased
Assessed Value:	Abated Value:		Adjusted Value:
\$ _____	\$ _____		\$ _____
Assessed Tax:	Abated Tax:		Adjusted Tax:
\$ _____	\$ _____		\$ _____

Taxpayer Information on 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 towns 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 fair market value as of 12/31 in the year of the last update or revaluation for real estate and as of 12/31 of the tax year for personal estate for any reason, including clerical and data processing error;
- 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 APPEAL: You may file an application for appeal 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;
- 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(S) MUST BE FILED: Applications for appeal must be filed with the Bristol Tax Assessor's Office (10 Court Street Bristol, RI 02809) 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 it is received by the Bristol 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 at the time it is due, may result in interest charges and, eventually, 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 credit on your account.

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 timeframe to file is between December 31st and January 31st. If you wish to file an extension, it must also be filed between December 31st and January 31st. Failure to file a true and full account within the prescribed timeframe eliminates the right to appeal to the Rhode Island Superior Court, subject to the exceptions provided in R.I. 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 (January 31st). No extensions beyond March 15th can be granted. The form for filing can be obtained on the Town's website at www.bristolri.gov.

TAX ASSESSOR'S DISPOSITION: Upon applying for a reduction in assessment, you may be asked to provide the Tax Assessor's Office with further written information about the property, and permit the Assessor and/or their representatives to inspect the property in question. Failure to provide the requested information and/or permit an inspection of the property within (30) days of the request will 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 an appeal, render a decision, and notify the taxpayer of that decision. If you are still aggrieved after receiving the decision, you may file an appeal of the decision with the Bristol Board of Tax Assessment Review. Appeals to the Board of Tax 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) their assessment to the Bristol Board of Tax Assessment Review.