Town of Charlestown
Tax Assessor

Revaluation Date 12/2010

Control # _____

APPLICATION FOR ABATEMENT OF PROPERTY TAX
Rhode Island General Law 44-5-26

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.

All documentation supporting the request for abatement must be included with this application.

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.( )_____

_____

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

A. Tax Bill Account No.:_____-_____-_____ (i.e. 00-0000-00)

B. Assessed Valuation:_____ Annual Tax:_____

C. Location: _____

Description: _____

Real Estate Parcel Identification: **Map/Lot**: _____ (i.e. 000-000-000)

Tangible Personal:_____

C. Date Property Acquired: _____ Purchase Price: _____ Total cost of any improvements:_____

What is the amount of fire insurance on building:_____

3. **REASON(S) ABATEMENT SOUGHT**: Check reason(s) an 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_____

Explanation:_____

Have you filed a true and exact account this year with the Tax Assessor as required by law? _____

Comparable Properties that support your claim:

	Address	Sale Price	Sales Date	Map / Lot	Assessed Value
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

4. SIGNATURES;

Signature Of Applicant _____Phone Number (____)_____Date_____

Signature Of Authorized Agent _____ Date _____

SEE DETAILS ON REVERSE SIDE

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT. 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 performing property values. All properties should be assessed in a uniform manner, and properties of equal value should be assessed the same. An abatement is a reduction in the tax assessed on your property for the fiscal year.

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 90 DAYS FROM THE DATE THE FIRST TAX PAYMENT IS DUE.

You may apply for an abatement if your property is (1) OVERVALUED (Assessed value is more than the fair market value as of December 31 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.

WHO MAY FILE AN APPLICATION: You may file an application if you are (1) the assessed or subsequent (acquired title after December 31) owner of the property. (2) the owner's administrator or executor. (3) a tenant or group of tenants or 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 some 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 with the local office of tax assessment within 90 days from the date the first tax payment is due. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED ON TIME, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR'S OFFICE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. 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.

FILING AN ACCOUNT. RI 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 to file is between December 31, and January 31, of intention to submit declaration by March 15. Failure to file a true and full account, within the prescribed time, eliminates the right to appeal. No amended returns will be accepted after March 15th. Such notice of your intention must be sent by certified mail, postage prepaid, postmark not later than 12 o'clock midnight of the last day, January 31. No extensions beyond March 15th can be granted. The form for filing such account may be obtained from the city or town assessor.

ASSESSOR'S DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessor with further written information about the property and to permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

APPEAL. The 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 the decision of the tax assessor to the local tax board of review, or in the event that the assessor does not render a decision, the taxpayer may appeal to the local tax board of review at the expiration of the forty-five (45) day period. Appeals to the local tax board of review shall be filed not more than thirty (30) days after the assessor renders a decision and notifies the taxpayer, 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) day period.

DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

Tax Assessor's Decision

Date	_____	GRANTED	Assessed Value _____
			Abated Value _____
			Adjusted Value _____
On Site Inspection Date	_____	DENIED	
Inspector	_____		Abated Tax _____
			(Awaiting Town Council approval)

Date _____ Signatures _____

Kenneth J. Swain, RICA
Tax Assessor

Any person still aggrieved on any ground whatsoever by an assessment of taxes against him or her may also file with the local Tax Board of Review not more than thirty (30) days after the assessor renders a decision.

Then, if still aggrieved, within thirty (30) days of the tax board of review decision notice, file a petition in Washington County Superior Court for relief from the assessment.