



CLIENT UPDATE: TANGIBLE PROPERTY & REAL PROPERTY ASSESSMENT APPEALS

The various cities and towns in Rhode Island have issued, or will be issuing, 2014 tax bills for tangible property and real property. Taxpayers who believe that the assessed values of their tangible and real property are excessive or the tax illegal are not without recourse. The Rhode Island General Laws permit taxpayers to appeal assessments.

The appeal process is multi-tiered. At the outset, appeals are made first to the local tax assessor and then the local tax board of review. An appeal to the local tax assessor must be made no later than 90 days after the date upon which the first tax payment installment is due. The tax assessor has 45 days to review the appeal, render a decision, and advise the taxpayer of their decision. If the taxpayer is not satisfied by the decision of the tax assessor, or if the tax assessor fails to issue a decision, the taxpayer may make a second appeal to the local tax board of review. The timing of this second appeal depends on whether the tax assessor issued a decision. The local tax board of review must hear the matter within 90 days after the second appeal's filing date, and render a decision within 30 days of the hearing date. The deadlines for filing are strictly construed and a taxpayer that fails to file a timely appeal is deemed to have waived its appeal rights, with certain limited exceptions.

If a taxpayer does not receive relief at the administrative level, it may file an action in the Superior Court within 30 days after the date of notice of the local tax board of review's decision.

Taxpayers must note that filing an appeal ***does not*** stay the collection of taxes. Practically, a taxpayer should pay taxes when due or it may incur interest charges, penalties, a tax collection action, or the imposition



of a tax lien on the subject property. If a taxpayer is successful on appeal, an appropriate adjustment will be made to reflect the difference between the tax paid and the tax due based on a decreased valuation and assessment.

It also is important to note that the filing of an annual accounting of taxpayer property generally is a prerequisite to appealing a tax assessment. Tangible property accountings and real property accountings are due, generally, to the local tax assessor in January and on extension until March. Accountings reflect values as of the last day of December of the immediately preceding year.

Taxpayers with questions about accountings, assessments, or appeals should contact counsel to discuss their specific concerns. Clients and others seeking assistance may contact Christine L. Baglioni, Esq. or Zachary G. Darrow, Esq. at DarrowEverett LLP.

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