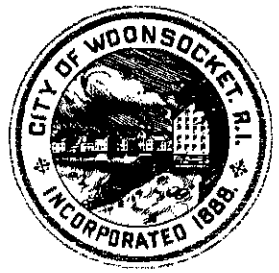


CITY OF WOONSOCKET
TAX ASSESSOR'S OFFICE
169 MAIN STREET, P.O. BOX B
WOONSOCKET, RI 02895
(401) 767-9271 OR 767-9272



Second Appeal to the Tax Board of Assessment Review

Tax Year 2023

For appeals to the Tax Assessor, this form must be filed with the local office of tax assessment within ninety (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 (90) days after the expiration of the forty-five (45) day period.

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, 2021): _____

_____ Administrator/Executor _____ Lessee _____ Mortgagee _____ Other (Specify)

Mailing Address: _____ Telephone No.: (____) _____

C. Previous Assessed Value: _____ New Assessed Value: _____

2. PROPERTY IDENTIFICATION (Info should match tax bill) **USE ONE FORM PER PROPERTY**

A. Tax Bill Account Number: _____ Assessed Valuation: _____ Annual Tax: _____

B. Location: _____ Description: _____

Real Estate Plat: _____ Lot: _____ Unit _____ or Tangible Account No.: _____

C. Date Property Acquired: _____ Purchase Price _____ Improvement Costs _____

3. REASON(S) REDUCTION SOUGHT: check reason(s) reduction is warranted and briefly explain why it applies.

☐ Overvaluation

Applicant's Opinion of Value: _____

☐ Disproportionate Assessment

☐ Incorrect Usage Classification

☐ Other (specify) _____

Explanation:

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

Comparable properties that support your claim:

Address	Sale Price	Sale Date	Property Type	Assessed Value
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

4. SIGNATURES:

Signature of Applicant _____ Date _____

Signature of Authorized Agent _____ Date _____

Name of Preparer _____ Address _____ Phone _____

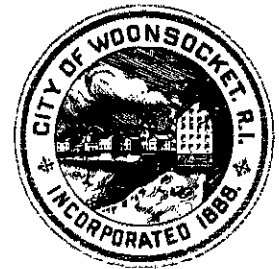
DATE RECEIVED BY ASSESSOR'S

OFFICE (ASSESSOR'S USE ONLY)

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REASONS 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 performing 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 APPEAL WITHIN NINETY (90) DAYS FROM THE DATE THE FIRST TAX PAYMENT IS DUE.

You may appeal your assessment if your property is: (1) OVERVALUED (assessed value is more than the fair market value as of December 31 in the year of the last update or revaluation for real estate and as of December 31 of the tax year for personal estate 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; (5) modified from its condition from the time of the last update or revaluation.

WHO MAY FILE AN APPLICATION: You may file an application if you are (1) the assessed or subsequent (acquiring title after December 31) owner of the property; (2) the owner's administrator or executor; (3) a tenant or group of tenants of real estate paying rent there from, and under obligations to pay more than one-half (1/2) 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 NINETY (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 Assessor's 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: Rhode Island General Laws 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 to the Superior Court, subject to the exceptions provided in Rhode Island General Laws Section 44-5-26(b). No amended returns will be accepted after March 15th. Such notice of your intention must be sent by certified mail, postage prepaid, postmark no 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 a reduction in assessment, 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 thirty (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.

As adopted March 21, 2023

CITY OF WOONSOCKET BOARD OF ASSESSMENT REVIEW RULES AND REGULATIONS

1.0 AUTHORITY, PURPOSE, SCOPE AND QUORUM

1.1 Authority and Purpose: These rules and regulations are issued pursuant to Chapter VI, Article 3, Section 3 of the Home Rule Charter of the City of Woonsocket, Rhode Island (the "Charter") and Title 44 of the Rhode Island General Laws.

1.2 Scope: These rules and regulations govern the Board of Assessment Review's process for appeal of valuations for real property and tangible personal property, including filing of application(s), conduct of hearing(s), and issuance of final decision(s).

1.3 Quorum: The Board may proceed with any properly noticed action providing at least two (2) of the three (3) duly appointed members are present.

2.0 DEFINITIONS

2.1 "Appeal" or "appeals" shall mean any appeal to the Board of Assessment Review, as provided for by Charter and Title 44 of the Rhode Island General Laws.

2.2 "Appellant" or "applicant" shall mean the person(s) or entity submitting to the Board of Assessment Review an application for appeal of real estate and/or tangible personal property pursuant to applicable law, including their appointed agent. Agents shall submit a notarized Appointment of Agent letter prior to any appearance or submission to the Board.

2.3 "Appointment of Agent" shall mean the presentation of a written document, notarized, of the owner of a property authorizing a person to act on their behalf for appeal purposes. The Appointment of agent shall identify the owner, owner's address, Agent, agent's address and contact information, the property address and plat/lot number(s), the purpose and length of term of the authority.

2.4 "Appraisal" A certified document by an Appraiser duly licensed by the Rhode Island Department of Business Regulation submitted to the Board which shall have an effective date of December 31 of the year of the last revaluation or update.

2.5 "Assessment Date" shall mean the tax assessment effective date (December 31st) for each tax year in question.

2.6 "Board" shall mean the City of Woonsocket Board of Assessment Review established pursuant to the Woonsocket Home Rule Charter.

2.7 “City Assessor” shall mean the individual appointed according to the Woonsocket Home Rule Charter.

2.8 “Continue” or “continued” shall mean that the Board has held a hearing and reserved its final decision pending submission of additional evidence.

2.9 “Evidence” shall be reliable and competent as further defined in section 4.7 et seq. below.

2.10 “Final Decision” shall mean the Board has consummated its decision-making process and has adjudicated the appeal.

2.11 “Fair Market Value” shall mean that price the property would probably bring in a fair market transaction between a willing seller and a willing buyer for the Assessment Date of the controlling revaluation or update.

2.12 “Hearing” shall mean a proceeding of the Board in which evidence is considered and an applicant’s appeal is heard for purposes of rendering a final decision.

2.13 “Income Property” shall mean property that is non-residential real estate, residential properties containing partial commercial uses or business uses, and/or residential real estate of more than five (5) dwelling units and is intended to generate rental or other income for the owner.

2.14 “Notice of Account” is a condition precedent of Title 44 of the Rhode Island General Laws that must be provided to the City Assessor annually: failure to comply shall be pled by the Board as an Affirmative Defense.

2.15 “Reconsideration” is the act, requested by a Board member who voted in the majority of that vote – either yea or nay, by the Board of once again reviewing a Final Decision. A request for reconsideration must occur prior to conducting any new business at the next Board meeting.

2.16 “Rent Roll” shall mean a report that provides detailed information about the property, to include but not be limited to: annual rent, annual CAM charges, tenant required reimbursements and/or expenses, miscellaneous revenues and the square footage of each tenant. The rent roll shall be supported by copies of each lease existing on the Assessment Date.

2.17 “Reschedule” or “rescheduling” shall mean that the hearing will not take place on its originally scheduled date and time but will be scheduled by the Board for a new hearing date and time.

2.18 “You” and its derivatives, shall mean the appellant, applicant, or Agent.

3.0 APPLICATION

3.1 You may file an appeal with the Board only if you have first appealed your assessment to the City Assessor, as provided for in R.I.G.L. § 44-5-26.

3.2 Each annual assessment of property for taxation is a separate act and independent of the property assessment for previous years. You are statutorily required to file a separate application for each tax year you wish to appeal, in accordance with R.I.G.L. § 44-5-26.

3.2.1 Each parcel of real estate requires a separate appeal.

3.2.2 The applicant is to provide an original appeal and four (4) copies of the appeal and all supporting materials to the Board upon the filing of the appeal.

3.3 In accordance with R.I.G.L. § 44-5-26, you may file an application with the Board if you are: (1) the assessed or subsequent owner of the property (acquiring title after December 31); (2) the owner's administrator or executor; (3) a tenant or group of tenants of real estate paying rent therefrom, and under obligations to pay more than one-half (1/2) 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 submitted an appeal.

3.3.1 If the person to whom a tax on real estate is assessed chooses to file an appeal, any appeal filed by a tenant or group of tenants for that same parcel shall be void.

3.3.2 For the purposes of this section, the tenant(s) has the burden of proving financial responsibility to pay more than one-half (1/2) of the taxes: sufficient evidence shall be providing a copy of the lease or a notarized letter from the property owner.

3.4 You may appeal your assessment if your property is: (1) Overvalued for any reason, including clerical and data processing errors (i.e. assessed value is more than the fair market value as of December 31 in the year of the last update or revaluation for real estate, and as of December 31 of the tax year for personal estate); (2) disproportionately assessed in comparison with other properties; (3) classified incorrectly as residential, commercial, industrial or open space, farm or forest; (4) illegally taxed because it is partially or fully exempt; (5) modified from its condition from the time of the last update or revaluation.

3.5 An appeal to the Board shall be filed in accordance with the time, manner, and form prescribed by R.I.G.L. § 44-5-26, as may be amended. Failure to comply with applicable law shall constitute a basis for denial of your application.

3.6 Filing an application does not stay the collection of your taxes. You remain responsible for paying the taxes in the amount assessed.

3.7 An appeal shall subject the property to a revaluation. As a result of your appeal, the Board may change your assessment as permitted by law, including the possibility of increasing your assessment.

3.8 Applications for appeal to the Board are available in the office of the City Assessor, 169 Main Street, Woonsocket, Rhode Island 02895 or on the City Assessors Website.

4.0 HEARING

4.1 The Board will timely hear your appeal. The Board will provide you with written notice of your hearing date, time, and place by regular U.S. Postal Service Mail. All hearing notices will be mailed to the address you provide on your application form.

4.2 The appellant, appellant's witness(es), and any other person(s) providing evidence on appellant's behalf shall be sworn under oath. This provision shall not apply to attorney(s) representing the appellant in the matter before the Board.

4.3 The hearing may be recorded by a stenographer or by audio or video systems. If recorded by a stenographer, a transcript will be available to any party requesting same at such party's expense, in accordance with applicable law.

4.4 The City Assessor or his/her designee shall have the opportunity to appear before the Board or to otherwise present evidence.

4.5 When a taxpayer challenges a tax assessment under R.I.G.L. § 44-5-26, the City Assessor is entitled to a presumption that they have performed their acts properly until the contrary is proven. The taxpayer in a tax assessment challenge carries the burden of proving that the City Assessor's valuation exceeds fair market value by reliable and competent evidence to the satisfaction of the Board.

4.6 The Board will consider all reliable and competent evidence presented by or on behalf of the parties to the appeal.

4.7 Reliable and competent evidence includes, but is not limited to:

4.7.1 Testimony of expert appraisers, licensed real estate Brokers, or other persons qualified by education and/or experience to render an opinion on the subject matter.

4.7.2 A certified appraisal by a Rhode Island licensed appraiser regarding the value of the property as of the assessment date.

4.7.3 Evidence of comparable sales. Significant factors that affect comparability include location, condition and/or special character of the property, proximity of sale to date of assessment, and property use.

4.7.4 With respect to tangible property, evidence of original purchase price and the date of purchase.

4.7.5 Any other reliable and competent evidence of value at the time of assessment.

4.8 With respect to income property, the Board requires the applicant to provide: (a) a statement, signed under oath by the preparer and the applicant, of income and expenses from the property for the year preceding and for the year of the assessment date being appealed (two (2) years in total), and, (b) the then Rent Roll, as of the Assessment Date being appealed, as defined in Section 2.16 above.

4.8.1 The Board will entertain requests to seal proprietary information, whether written or oral. Proprietary information is defined as information in which the property owner has a protectable legitimate business interest. The burden is on the applicant to demonstrate that the information submitted is proprietary.

4.9 Upon good cause shown by the appellant, the Board will entertain one request for a rescheduled hearing if the appellant requests rescheduling at least forty-eight (48) hours prior to his/her hearing date. Requests for rescheduling made less than forty-eight (48) hours in advance of any given hearing date may be denied. No further requests for rescheduled hearing will be granted (absent unavoidable extraordinary circumstances).

4.10 The Board may reschedule a hearing in its discretion for administrative reasons.

4.11 The Board may continue a hearing in order to obtain and consider additional evidence and may withhold a final decision until provision of same. Such evidence may include, but is not limited to, an inspection of the property, and/or further documentation or evidence the Board deems necessary to its determination. The Board may provide a deadline for submission of additional evidence and for the parties to make the property available for inspection. The Board shall schedule a continued hearing as soon as practicable upon receipt of all additional evidence or upon the parties' failure to timely comply. Appellant shall be notified of any such continued hearing date, time, and place.

4.12 The Board strongly encourages the appellant to appear at his/her hearing. Failure to appear will result in the Board basing its decision solely on documents properly filed with the Board, if any, to the extent the Board determines the document(s) are reliable and competent.

5.0 FINAL DECISION

5.1 The Board shall issue any final decision, within thirty (30) days of the conclusion of its Board hearing unless the Board receives an extension of time from the Director of the Rhode Island Department of Revenue, or his/her designee pursuant to Title 44. Appellant will receive written notice of any final decision (or extension of decision date) by regular U.S. Postal Service Mail at the address provided on appellant's application. Appellant shall have the responsibility for maintaining a current address on file with the Board.

5.2 A final decision shall reflect whether the appeal is granted, in whole or in part, or denied.

6.0 SEVERABILITY

6.1 If any provision of these rules and regulations or the application thereof to any person or circumstance shall be held invalid, such invalidity shall not affect the provisions or application of the rules and regulations which can be given effect, and to this end the provisions of these rules and regulations are declared to be severable.