PROPERTY ASSESSMENT APPEAL APPLICATION

FISCAL YEAR: _____ Date of Assessment _____

Municipality: _____, RI

Name(s) of Assessed Owner (please print): _____

___ Subsequent owner who purchased the subject property on / /

___ Other (please specify & attach authorization form): _____ (Agent, Guardian, Administrator/Executor)

Mailing Address (for legal notices and decisions): _____

Telephone Number (____) _____ E-Mail Address: _____

Single Parcel Real Estate or Tangible Personal Property (TPP) Appeals:

Tax Bill Account No.: _____ Assessed Valuation shown on bill: $ _____

Property Location: _____Tax amount shown on bill: $ _____

Parcel Identification Number _____

Tangible Personal Property ID Number _____

Your opinion of the Fair Market Value (FMV) of this parcel (must be reflective of market-based transactions occurring as of the date of the last revaluation or statistical update, with consideration given to the property characteristics, Class and the condition of the property as of the current December 31st assessment date)

FMV $_____ Recommended Assessment: $ _____

Multiple Parcel Real Estate Appeals (contiguous parcels of a single use, or parcels that function as one economic unit):

Primary Parcel Identification Number _____ Location: _____

Additional Associated Parcels (title must be held by the same owner or ownership entity): _____

_____

Total Assessed Valuation (combine for all parcels appealed under this application): _____

Your opinion of the Fair Market Value of the parcels if assessed together (using the same requirements stated above)

FMV $_____ Recommended Assessment: $ _____

Reason(s) for Appeal (Check all that apply, **and include documentation supporting your claim**): ___ Overvaluation

___Disproportionate Assessment ___Incorrect Use Class/Tax rate, should be_____

___ Statutorily Exempt per RIGL: _____

___ Other: _____

All property – Please complete comparable sales section on the back of this form

Residential Property with 6 or more units – Also see Income & Expense section on rear of form & attach if applicable

Commercial & Industrial Property – Also see Income & Expense section on rear of form & attach if applicable

Global Extensions – Visit Municipalfinance.ri.gov and navigate to the "Property Tax Appeal" webpage

Name(s) of Applicant (please print): _____

Sign _____ Date _____

Please see rear of form for instructions and additional requirements

Approved DOR 05/11/2026

State of Rhode Island Department of Revenue – Tax Appeal Guidelines

APPEAL REQUIREMENTS: To dispute your assessment you must appeal on or before November 15 of each year, but not less than ninety (90) days after the first tax payment is due. You may appeal your assessment for any reason. For example: 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) personal property not valued in compliance with RIGL § 44-5-12.1; disproportionately assessed in comparison with other properties; classified incorrectly (residential, commercial, industrial, farm, forest or open space); illegal tax partially or fully exempt; 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 the assessed or subsequent (acquiring title after December 31) owner of the property; the owners' administrator or executor; 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; or otherwise authorized under law.

WHERE APPLICATION MUST BE FILED: Your application must be filed with the local Tax Assessor's Office.

PAYMENT OF TAX: Filing an application does not stay the collection of your taxes. You should pay the tax as assessed.

COMPARABLE PROPERTIES THAT SUPPORT YOUR CLAIM: (Assessor may request additional information)				
Address	Sale Price	Sale Date	Property Type	Assessed Value

ASSESSOR'S DISPOSITION: 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 has until December 31 of that year to review appeals, render decisions, and notify taxpayers of the decisions. If an unsatisfactory decision has been rendered by the assessor, the taxpayer shall notify the assessor in writing within thirty (30) days of the decision of their intent to move their appeal to the local tax board. If the assessor has not issued a decision by the required deadline, the taxpayer shall notify the assessor in writing not later than January 31 or not less than forty-five (45) days from the date of appeal, whichever is later. Information regarding the time frames applicable to the local board of review's consideration of your appeal can be found at Municipalfinance.ri.gov under the heading Property Tax Appeals.

INCOME AND EXPENSES: The Assessor may require income and expense information in accordance with RIGL § 44-5-26 for income-producing residential real estate of six (6) units or more, and commercial, industrial, or mixed-use real estate, fifty percent (50%) or more of which real estate was leased, or was available to be leased, in an arm's length transaction during the prior year, Failure to provide such statements of income and expenses shall be grounds for denial of appeal and you will not have the right to petition for relief in the superior court.

EXTENSIONS: Global extensions of time, which would impact the specified time frames above, may be granted to individual municipalities by the Department of Revenue upon request of said municipality. To verify if any such global extensions have been granted, please refer to Municipalfinance.ri.gov and navigate to the Property Tax Appeals webpage. Additional details relating to appeals may also be found on this webpage. Additionally, the assessor may request additional extensions (non-global extensions) of time from the Department of Revenue and if granted the assessor and/or the local tax board of review shall notify the taxpayer.

ADDITIONAL INFORMATION: The information above is not exhaustive and has been provided to the taxpayer solely for reference. Any questions regarding the application and/or the appeal process should be directed to the local assessor or your attorney. Additionally, information regarding the appeal process can be found directly in RIGL §§ 44-5-26 and 44-5-27 and on the Division of Municipal Finance's website Municipalfinance.ri.gov under the heading "Property Tax Appeals."