

Rules of the Board/Guidelines for filing

The Board of Tax Appeals (BTA) adheres to the laws of Rhode Island.

DEFINITIONS

- a. Appeal means: **A timely appeal to the Board pursuant to Chapter 5 of Title 44 of the General Law of Rhode Island 1956 as amended.**
- b. Board means: The Newport Board of Tax Appeals
- c. Assessor means: The Tax Assessor of the City of Newport
- d. Decision: **A written decision of the Board adjudicating an appeal or other issue before the Board.**

REQUIREMENTS

The Board requires all appeals to follow the law as it is outlined in **Chapter 5 of Title 44 of the General Laws of Rhode Island 1956 as amended.** The Board requires all appeals be submitted on the form described by law. **(Failure to complete this form may result in the dismissal of your case.)**

All forms shall include:

- a. Signature of the property owner.
- b. Be legibly written or typed
- c. Include the owner's opinion of value.
- d. Include any supporting documentation for this opinion.
- e. Include a mailing address and phone number of the appellant, or their agent.
- f. Appeals that are filed late will not be heard.

AUTHORIZED REPRESENTATIVE

The taxpayer may have someone, Attorney, Appraiser or **other person**, represent them at the hearing, **if said person is otherwise legally allowed to do so.** **The owner of if the owner is a legal entity, the owners duly authorized representative must attend the hearing.** **The Board may excuse the owner's attendance if extenuating circumstances exist preventing the owner's attendance.** **A request to excuse the owner's attendance must be made to the Board in writing and must document the extenuating circumstance that exists.** **The mere fact that the owner will be residing or otherwise out of State on the date of the hearing, in and of itself, shall not constitute extenuating circumstances.** **In the request the Owner must confirm that he/she/ it has authorized the appeal and by it also confirm the actual relief that he/she/it is asking the Board to grant.**

TAXPAYER RESPONSIBILITIES

The assessment is based on the market value as of the assessment date of – i.e. December 31st of a given year.

If an owner disagrees with the assessment, it is the owner's responsibility to follow the rules to appeal as stated in this document which include but not limited to presenting testimony or documentation to support their opinion. The appeal package must contain a completed signed appeal form and documentation they wish to use in the appeal process and **three copies of their complete package** for the board members.

- a. The appellant may present a written estimate of their property value in the form of an appraisal performed by a licensed or certified appraiser. They may demonstrate physical or mechanical problems with the property by providing a written statement identifying the problems and costs to correct these problems. These statements must be signed by a contractor licensed to perform the work outlined.

- b. If your appeal is based on comparison to another property, you must prepare and submit a list of those comparable properties. If you are using sold properties the properties must have sold prior to the assessment date of the revaluation. You may use assessments of similar properties if you are contending disproportionate assessment. Your comparisons must be in writing and identify the various components you are comparing to the subject property. You must perform the research prior to the hearing. The Board will not do the research for you. If you allege that the value in your area is being adversely affected by a certain nuisance or other factor, you must be able to document the impact of this problem through the use of market sales. Sales used for comparison must be “arms-length” transactions, assessment comparisons should be verified in the certified tax roll.
- c. All appeals of commercial or industrial properties must include income and expense statements for the three years preceding the revaluation year. Income and expense statements must be submitted at least ten (10) days prior to the appeal hearing date. This information is required even if your appeal is based on another method of appraisal.
- d. The appellant may be asked to provide additional financial information in order to review commercial property. Failure to provide this information within 30 business days will result in the dismissal of your appeal.

HEARING PROCESS

Each appeal is scheduled for a specific amount of time. The Board requests you arrive on time, have your material ready, present your case and stay focused on the area you believe caused the alleged inaccurate assessment.

- a. The Board does not set the tax rate and does not control City services. The Board will not listen to appeals that focus on either concern.
- b. The Board reserves the right to listen to the appeal and withhold a decision until the property is inspected, the requested documents are provided or the Board has sufficient time to properly review the appeal.
- c. Your assessment is based on the value of the property, land and improvements. The Board will not consider an appeal that separates either component from the whole.
- d. The Board may reschedule a hearing for any reason with sufficient notice. The Board may dismiss an appeal of an appellant who is unprepared to go forward.

HEARING PROCESS/DECISIONS

No decision will be rendered by the Board before the Assessor has the opportunity to present the City’s side of the case.

- a. The Board is comprised of three members. The attendance of two members is considered a quorum. If, in the event of a two member board meeting, one of the present members has a conflict of interest with regards to the property or its’ owner, the meeting will be rescheduled to be heard by the two impartial members.
- b. All decisions of the Board are final. The Board will not re-hear an appeal because the appellant has additional information regarding the appeal or they are not satisfied with the Boards decision.
- c. An appeal opens the property assessment for re-evaluation. As a result of your appeal the Board may order the Assessor to lower your assessment, raise your assessment or let it remain as originally assessed.
- d. If an appellant fails to comply with these rules, or otherwise fails to provide information or documentation required by these rules or which is requested by the Board, then in such cases the Board will dismiss the appeal without rendering a decision otherwise adjudicating the merit of the appeal.