

City of Providence

Board of Tax Assessment Review



RULES AND REGULATIONS

As adopted February 22, 2013

CITY OF PROVIDENCE- BOARD OF TAX ASSESSMENT REVIEW

RULES AND REGULATIONS

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1.0 <u>AUTHORITY, PURPOSE, AND SCOPE</u>	
1.1 <u>Authority and Purpose:</u> These rules and regulations are issued pursuant to Section 814 of the Home Rule Charter of the City of Providence, Rhode Island (the "Charter") and Chapter 5 of Title 44 of the Rhode Island General Laws.	
1.2 <u>Scope:</u> These rules and regulations govern the Board of Tax Assessment Review's appeals process, including filing of application(s), conduct of hearing(s), and issuance of final decision(s).	
2.0 <u>DEFINITIONS</u>	
2.1 "Appeal" or "appeals" shall mean the appeal to the Board of Tax Assessment Review, as provided for by Charter and Chapter 5 of Title 44 of the Rhode Island General Laws.	
2.2 "Appellant" or "applicant" shall mean the person(s) or legally-established entity submitting to the Board of Tax Assessment Review an application for appeal of real estate, tangible personal property, and/or excise tax pursuant to applicable law, including their designated representative(s).	
2.3 "Assessment Date" shall mean the tax assessment effective date for each tax year in question, i.e. December 31 of the immediately preceding calendar year.	
2.4 "Board" shall mean the City of Providence Board of Tax Assessment Review established under the Charter.	
2.5 "Continue" or "continued" shall mean that the Board has held a hearing and reserved its final decision pending submission of additional evidence.	
2.6 "Final Decision" shall mean the Board has consummated its decision-making process and has issued a final determination with respect to the appeal.	

- 2.7 **"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.
- 2.8 **"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.
- 2.9 **"Income Property"** shall mean property that is commercial or industrial real estate, residential properties containing partial commercial 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.
- 2.10 **"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.
- 2.11 **"Tax Assessor"** shall mean the Tax Assessor or Acting Tax Assessor for the City of Providence, Rhode Island.
- 2.12 **"You"** or **"your"** shall mean the appellant or applicant.

3.0 APPLICATION

- 3.1 You may file an appeal with the Board only if you have first appealed your assessment to the Tax 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.
- 3.3 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.
- 3.4 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.

3.8 Applications for appeal to the Board are available in the office of the Tax Assessor, 25 Dorrance Street, Providence, Rhode Island.

4.0 HEARING

4.1 The Board will hear your appeal within ninety (90) days of its filing.

4.2 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.

4.3 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.

4.4 The hearing will be recorded by a stenographer. A transcript will be available to any party requesting same at such party's expense, in accordance with applicable law.

4.5 The Tax Assessor or his/her designee shall have the opportunity to appear before the Board or to otherwise present the Tax Assessor's evidence.

4.6 It is the applicant's burden to demonstrate that the valuation or assessment should be adjusted.

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

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

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

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

4.8.3 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.

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

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

- 4.9 With respect to income property, the Board requires the applicant to provide a statement, signed under oath by the preparer and the applicant, of income and expenses from the property for the three years preceding the assessment date being appealed.

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.

- 4.10 Upon good cause shown by the appellant, the Board will entertain one request for a rescheduled hearing if the appellant requests rescheduling at least 72 hours prior to his/her hearing date. Requests for rescheduling made less than 72 hours in advance of any given hearing date will be denied. No further requests for rescheduled hearing will be granted (absent unavoidable extraordinary circumstances).
- 4.11 The Board may reschedule a hearing in its discretion for administrative reasons.
- 4.12 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.
- 4.13 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 Chapter 5 of 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 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.