

<b>Town of</b>
<b>Cumberland</b>
WEB-SITE COPY
Date returned
____/____/____
Plat ____ Lot ____
Acct. # _____

APPLICATION FOR APPEAL OF PROPERTY ASSESSMENT

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 ninety (90) days after the expiration of the forty-five (45) day period.

NOTE: Inability to pay is not a valid reason for filing an appeal of assessed valuation.

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, on  
\_\_\_\_\_ 20\_\_\_\_  
Administrator/Executor \_\_\_\_\_ Lessee \_\_\_\_\_ Mortgagee \_\_\_\_\_ Other,  
Specify \_\_\_\_\_

c. Mailing Address and Telephone Number \_\_\_\_\_  
\_\_\_\_\_ (\_\_\_\_) \_\_\_\_-\_\_\_\_

d. Previous Assessed Value \$ \_\_\_\_\_

e. New Assessed Value \$ \_\_\_\_\_

2. PROPERTY IDENTIFICATION: Complete using information as it appears on tax bill.

a. Tax Bill Account No. \_\_\_\_ - \_\_\_\_ - \_\_\_\_ Assessed Valuation \$ \_\_\_\_\_ Annual Tax \$ \_\_\_\_\_

b. Location: \_\_\_\_\_ Description: \_\_\_\_\_  
No. Street and Zip Code  
Real Estate Parcel Identification: Map \_\_\_\_\_ Parcel \_\_\_\_\_ Type \_\_\_\_\_  
Tangible Personal Identification: \_\_\_\_\_

c. Date Property Acquired: \_\_\_\_\_ Purchase Price \$ \_\_\_\_\_  
Total Cost Improvements \$ \_\_\_\_\_

Have you filed a true and exact account this year with the Tax Assessor as required by law? Yes: \_\_\_\_\_ No: \_\_\_\_\_

What is the amount of Fire Insurance on the Building? \$ \_\_\_\_\_

3. REASON FOR APPEAL SOUGHT: Check reason(s) Appeal is warranted and briefly explain why it applies. Continue explanation on Attachment if necessary.
- \_\_\_\_\_ Over Evaluation. \_\_\_\_\_ Incorrect Usage Classification.  
 \_\_\_\_\_ Disproportionate Assessment. \_\_\_\_\_ Other, Specify.

Applicant's Opinion of Value \$ \_\_\_\_\_  
 Fair Market Value Class Assessed Value

Describe any improvements made during the last five years and cost:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Comparable Properties that support your Claim:

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

4. SIGNATURES:

\_\_\_\_\_  
 (Name of Preparer) Address Telephone Number

**\*\*THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID THE ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX MUST BE PAID AS ASSESSED.\*\***

TAXPAYER INFORMATION ABOUT APPEAL PROCEDURE

A. WHO MAY FILE AN APPLICATION?

You may file an application if you are:

1. Assessed Owner or Subsequent (acquiring title after December 31) Owner of the property.
2. The Owner's Administrator or Executor.
3. A tenant paying rent who is obligated to pay more than one-half of the property tax.
4. A person owning or having an interest in or possession of the property.
5. A Mortgagee if the assessed owner has not applied.

PROPERTY TAXES MUST BE CURRENT DURING FILING PROCESS. The Owner, or a member of his/her family with written authority, in the event the Owner cannot attend, or an Attorney representing the Owner, may be present at the hearing. If signed by an agent, attach a copy of written authorization to sign on behalf of taxpayer.

B. WHEN AND WHERE APPLICATION MUST BE FILED.

Your application must be filed with the Assessor's Office on or before August 30<sup>th</sup>. Applications filed for omitted, revised, or reassessed taxes must be filed within 90 days of the date that the supplemental bill was mailed.

C. PAYMENT OF TAX.

To avoid any loss of rights or additional charges, you MUST pay the tax as assessed. If abatement is granted and you have already paid the entire year's tax, you will receive a refund of an overpayment.

These deadlines cannot be extended or waived by the Assessor for any reason. If your application is not timely filed, you lose all rights to an appeal and the Assessor cannot by law grant you one. An application is filed when received by the Assessor.

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DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

DATE RECEIVED: \_\_\_\_\_

REQUEST FOR HEARING BEFORE BOARD OR ASSESSMENT REVIEW:

\_\_\_\_\_ YES                      \_\_\_\_\_ NO

HEARING DATE: MONTH \_\_\_\_\_ DAY \_\_\_\_\_ YEAR \_\_\_\_\_

State of Rhode Island

Cumberland, RI

DISPOSITION: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TAX ASSESSOR \_\_\_\_\_

DATE \_\_\_\_\_