



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
RHODE ISLAND VEHICLE VALUE COMMISSION

INSTRUCTIONS FOR FILING A VEHICLE VALUE COMMISSION APPEAL FORM

1. An appeal must be filed with your local tax assessor within forty-five (45) days of the mailing of your tax bill.
2. Two (2) copies of the appeal form must be submitted along with a copy of your tax bill.
3. After the appeal form has been completed and a copy of the tax bill attached, it must be returned to your local assessor's office. The assessor will verify if the value was indeed set by the Rhode Island Vehicle Value Commission and complete the portion of the form that applies. (See note below.)
4. Appeal forms are then submitted to the Vehicle Value Commission by the assessor. The commission will notify the assessor of their decision within twenty (20) days. The assessor must in turn notify the taxpayer within ten (10) days of the receipt of the commission's decision.

PLEASE NOTE:

- Only values set by the Rhode Island Vehicle Value Commission can be appealed to said commission. If the value was set by the local assessor, the appeal must be handled at the municipal level. Any appeals forwarded to the commission for values that were not set by that commission will be returned unanswered.
- Under the Rhode Island General Laws section 44-34-11 there are NO provisions to permit adjustment of the excise value due to physical condition, high mileage, and/or the cost of acquisition. Therefore no value adjustment will be made for any of those reasons.
- Assessors may adjust for a diesel engine.
- During the appeal process, taxes must be paid within the time designated by your city or town.

APPEAL FORM FOUND ON NEXT PAGE.



**STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
RHODE ISLAND VEHICLE VALUE COMMISSION**

VEHICLE VALUE COMMISSION APPEAL FORM

Two (2) copies of this appeal form and a copy of the tax bill for each vehicle being appealed must be filed with your local tax assessor within forty-five (45) days of the mailing of your tax bill per RIGL § 44-34-8.

DATE: _____ PHONE NUMBER: _____
 NAME: _____ EMAIL: _____
 ADDRESS: _____
 CITY/TOWN: _____ STATE: _____ ZIP: _____
 VEHICLE YEAR: _____ MAKE: _____ MODEL: _____
 VIN NUMBER: _____

I hereby appeal the excise value of \$ _____ on my motor vehicle so described above, as established by the Rhode Island Vehicle Value Commission and assessed by the city/town of _____ . A copy of the tax bill issued is attached to this appeal form. My appeal is based on the following:

PLEASE NOTE: Under the Rhode Island General Laws section 44-34-11 there are NO provisions to permit adjustment of the excise value due to physical condition, high mileage, and/or the cost of acquisition. Therefore no value adjustment will be made for any of those reasons. During the appeal process, taxes must be paid within the time designated by your city or town.

Signature

ASSESSOR'S USE ONLY

Date Tax Bills Mailed: _____ Date Appeal Received: _____
 Original Value (100% for 365 days): \$ _____ (Value should be before exemptions).
 Assessment Ratio Used: _____ % Verified By: _____

DO NOT WRITE BELOW THIS LINE

The Rhode Island Vehicle Value Commission reviewed your appeal & has determined the excise value assessed is:
 ___ CORRECT ___ INCORRECT ___ NOT A COMMISSION VALUE ___ BEYOND DEADLINE
 Your corrected value based on 365 days at 100% is \$ _____ Date: _____

TITLE 44

Taxation

CHAPTER 44-34

Excise on Motor Vehicles and Trailers

SECTION 44-34-2

§ 44-34-2 Assessment – Valuation – Proration – Abatement and cancellation – Exemptions from tax. – (a) Except as provided in this section, the tax assessors of each city and town shall assess and levy in each calendar year on every vehicle and trailer registered under chapter 3 of title 31, for the privilege of the registration, an excise measured by its value, as subsequently defined and determined. For the purpose of this excise, the uniform value of each vehicle shall be determined in accordance with the regulations of the vehicle value commission. Any vehicle which is more than twenty-five (25) years old, whether or not the vehicle is an antique motor car as defined in § 31-1-3(a), shall be deemed to possess an average retail value of five hundred dollars (\$500). Any vehicle more than twenty-five (25) years old on June 16, 1987, whether or not the vehicle is an antique motor car as defined in § 31-1-3(a), shall be deemed to have an average retail value of five hundred dollars (\$500) or its actual retail value whichever is less. The minimum excise tax on any vehicle, if registered to the same owner for a full year or portion of the year, shall not be less than five dollars (\$5.00) unless the registration is transferred to one or more additional vehicles or trailers, in which case the minimum or combined excise taxes shall not be less than five dollars (\$5.00). Beginning in fiscal year 2001, the assessor may, but is not required to, issue minimum tax bills as authorized by this section or any general or public law. Beginning in fiscal year 2002 and thereafter, the assessor shall not issue minimum tax bills, notwithstanding any general or public law to the contrary. The assessor may waive the excise tax on any vehicle where the annual levy would be less than five dollars (\$5.00). The state shall not provide reimbursement for any waiver.

(b) Vehicle and trailer excises shall be prorated over the calendar year prior to the year in which the excises are levied and billed, that year being referred to as the calendar year of proration.

(c) The excise levy on every vehicle and trailer registered under chapter 3 of title 31 shall be based on the ratio that the number of days the vehicle or trailer is registered is to the number of days in the calendar year of proration.

(d) If during the calendar year of proration, the owner of a vehicle or trailer subject to the excise moves permanently with his or her vehicle to another state and cancels his or her registration in this state and returns the registration plates, the vehicle shall be exempt from excise for the ensuing year.

(e) "Year of manufacture" as used in this section means the year used by the manufacturer of the vehicle or trailer in connection with the designation by the manufacturer of the model of the vehicle or trailer. Where the presumptive price of a vehicle or trailer is not readily obtainable, or special equipment is installed on the vehicle or trailer, the tax assessor shall prescribe the retail price to be used or the manner in which the retail price shall be determined.

(f) Nothing in this section shall be construed to prevent any city or town council from granting an

abatement, in whole or in part, when there is an error in the assessment of a tax, and the tax assessors have certified to the fact, in writing, to the city or town council to cancel taxes stating the nature of the error, the valuation of the vehicle or trailer, the amount of the assessed tax and the name of the person to whom the vehicle or trailer was taxed.

(g) The city or town council may cancel, in whole or in part, an excise tax assessed to a person who has died leaving no estate, or a person who has moved from the state, and the tax collector or person acting in the capacity of tax collector certifies to the city or town council the facts of the case.

(h) The excise imposed by this section shall not apply to vehicles or trailers owned by the state of Rhode Island or any of its political subdivisions, or to vehicles or trailers owned by a corporation, association or other organization whose tangible personal property is exempt under § 44-3-3(1) – (15), or to vehicles assessed and taxed under § 44-13-13, or those owned by the United States government. Farm vehicles shall be exempt to the extent prescribed in § 44-5-42.

History of Section.

(P.L. 1978, ch. 341, § 3; P.L. 1982, ch. 121, § 1; P.L. 1982, ch. 255, § 1; P.L. 1984, ch. 339, § 1; P.L. 1984, ch. 381, art. I, § 1; P.L. 1986, ch. 415, § 1; P.L. 1987, ch. 65, § 1; P.L. 1988, ch. 654, § 2; P.L. 1998, ch. 31, art. 28, § 2; P.L. 2000, ch. 55, art. 19, § 2; P.L. 2004, ch. 6, § 23; P.L. 2005, ch. 117, art. 17, § 1.)