

Date application received:

Application Number:

**OFFICE OF THE BOARD OF ASSESSORS
TOWN OF LITTLE COMPTON
PO BOX 226
LITTLE COMPTON, RI 02837**

APPLICATION FOR ABATEMENT OF REAL ESTATE TAX

Must be filed with the Board of Assessors on or before December 15, 2016

File separate sheets for each parcel of real estate

Name(s) of owner of record (as appears on tax Bill): _____
Account number: _____ Telephone number _____
Mailing address: _____

The above named person, claiming to be aggrieved by the Real Estate Tax on property described below, hereby applies for abatement:

Location of Property: _____ Assesses Value (from tax bill):
Assessors Plat No _____ Land \$ _____
Lot No. _____ Building \$ _____
Total \$ _____

REASON ABATEMENT(S) SOUGHT: Check reason(s) abatement is warranted and briefly explain why it applies. Continue explanation on attachment if necessary.

____ Overvaluation ____ Incorrect Usage Classification ____ Disproportionate Assessment
____ Other, Specify _____

Owner's best estimate of current market value: Land: \$ _____
Buildings: \$ _____
Total: \$ _____

Explanation: _____

Comparable properties that support your claim:
Address Property Type Assessed Value

Subscribed this _____ day of _____, AD _____ under penalties of perjury.

Signature of Applicant: _____
Before me: _____
Notary Public

THE FILLING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOU TAX. TO AVOID THE ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED. ADJUSTMENT WILL FOLLOW IF ABATEMENT IS ALLOWED.

TAXPAYER INFORMATION FOR ABATEMENT APPEAL PROCEDURE

A. WHO MAY FILE AN APPLICATION?

- 1) THE ASSESSED 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 TAX.
- 4) A PERSON OWNING OR HAVING INTEREST IN OR POSSESSION OF THE PROPERTY
- 5) A MORTGAGEE IF THE ASSESSED OWNER HAS NOT APPLIED.

IN SOME CASES, YOU MUST PAY ALL OR A PORTION OF THE TAX BEFORE YOU CAN FILE. THE OWNER, OR MEMBER OF THE 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 90 DAYS BEGINNING WITH THE FIRST INSTALLMENT PAYMENT ON THE ACTUAL TAX BILL MAILED FOR THE FISCAL YEAR DUE. THE ACTUAL TAX BILLS ARE THOSE ISSUED AFTER THE TAX RATE IS SET. APPLICATIONS FILED FOR OMITTED, REVISED OR REASSESSED TAXES, MUST BE FILED WITHIN 90 DAYS OF THE DATE OF THE REVISED TAX BILL FOR THOSE TAXES MAILED.

C. PAYMENT OF TAX.

TO AVOID ANY LOSS OF RIGHTS OR ADDITIONAL CHARGES, YOU SHOULD PAY THE TAX AS ASSESSED. IF ABATEMENT IS GRANTED AND YOU HAVE ALREADY PAID THE ENTIRE YEAR’S TAX AS ABATED, YOU WILL RECEIVE A REFUND OF ANY OVERPAYMENT.

THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED TIMELY, YOU LOSE ALL RIGHTS TO ABATEMENT AND THE ASSESSOR CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSOR.

DISPOSITION OF APPLICATION (ASSESSOR’S USE ONLY)

DATE RECEIVED _____

REQUEST FOR HEARING BEFORE THE BOARD OF ASSESSMENT REVIEW:

___ **YES** ___ **NO**

HEARING DATE _____

DISPOSITION: _____

CHAIRMAN OF THE BOARD _____

DATE _____