

1 (2) Members shall devote their full time during business hours to the duties of their
2 offices and the work of the board. No member of the board, while a member, shall act as attorney,
3 counselor or accountant in any contested matter before the department of revenue, before any
4 board of assessors, before the courts of the state or the federal courts.

5 (d) A member may be removed by the senate, upon request of the governor and upon
6 notice and hearing, for neglect of duty, inability to perform duties, malfeasance in office, or for
7 other good cause.

8 (e)(1) Members shall be subject to an annual written performance evaluation to be
9 completed by the chair. The members shall be evaluated upon:

10 (i) Efficiency and fairness in the conduct of hearings;

11 (ii) Promptness in issuing decisions in single member and small claims cases;

12 (iii) The ability to coordinate, oversee, draft and otherwise contribute to the expeditious
13 issuance of written findings of fact and reports with the assistance of the legal department in cases
14 assigned to the member;

15 (iv) The total number of proceedings of comparable matters handled and orders and
16 decisions issued in those matters;

17 (v) Contributions to the management and reduction of the board's caseload;

18 (vi) Any written complaints or commendations received and verified;

19 (vii) Compliance with this chapter and other applicable chapters of the general laws; and

20 (viii) Other information that may be relevant.

21 The chair shall take into consideration the complexity of cases in making this evaluation.
22 Such performance evaluation may be used as evidence of a member's inability to perform their
23 duties.

24 (2) The chair shall be subject to an annual written performance evaluation to be
25 completed by the governor's chief legal counsel that includes evaluation of the management of
26 the board's caseload, the ability to manage effectively the daily operations of the board and the
27 personnel of the board, and the evaluation criteria applicable to members of the board, as
28 appropriate. Such performance evaluation may be used by the governor as evidence of a chair's
29 inability to perform their duties.

30 (f) A vacancy in the board shall not impair its powers nor affect its duties. The board
31 shall have a seal that shall be judicially noticed.

32 **44-2.1-3. Appointment of employees.**

33 (a) Subject to appropriation, the chair shall appoint five (5) attorneys and may appoint
34 such other employees, including clerks, and make such other expenditures including computer

1 training, as the chair deems necessary in order to execute efficiently the functions vested in said
2 board.

3 (b) Any clerk or assistant clerk employed by the board shall hold office during good
4 behavior, subject, however, to retirement under the provisions of any applicable general or special
5 law relative to retirement systems. A clerk or assistant clerk may be removed by the chair, upon
6 notice and hearing, for neglect of duty, inability to perform duties, or malfeasance in office, but
7 for no other cause.

8 (c) All expenditures of the board shall be allowed and paid out of monies appropriated for
9 the purpose of the board, upon presentation of itemized vouchers therefor, signed by the chair or a
10 person designated by the board for that purpose.

11 **44-2.1-4. Jurisdiction.**

12 (a) The board shall have jurisdiction to decide appeals relating to valuation, assessment
13 and taxation of real and tangible property of individuals and corporations, veterans, property
14 exemptions, local valuation, assessment and taxation of real and tangible property of individuals
15 and corporations, motor vehicles, refusal of tax abatements, financial institutions, addition of
16 valuation based on renovations, refunds and any other provision of law relating to taxation.

17 (b) Except as otherwise provided by law, no appeal to the board shall stay the collection
18 of any tax or excise.

19 (c) Whenever a board of assessors, before whom an application in writing for the
20 abatement of a tax is pending, fails to act upon an application, except with the written consent of
21 the applicant, prior to the expiration of three (3) months from the date of filing of such
22 application, it shall then be deemed to be denied, and the taxpayer shall have the right, at any time
23 within three (3) months thereafter, to take any appeal from the denial to which they may be
24 entitled by law, in the same manner as though the board of assessors had in fact refused to grant
25 the abatement applied for. After the expiration of said three (3) months from the date of filing
26 such application, the board of assessors shall have no further authority to act upon the application;
27 provided, however, that during the period allowed for the taking of an appeal, including instances
28 where the application for abatement has been denied, the assessors may, by agreement with the
29 applicant, abate the tax in whole or in part in final settlement of said application, and shall also
30 have the authority granted to them by § 44-2.1-6 to abate, in whole or in part, any tax as to which
31 an appeal has been seasonably taken.

32 (d) Whenever the tax administrator, before whom an application in writing for the
33 abatement of tax is or shall be pending, fails to act upon the application prior to the expiration of
34 six (6) months from the date of filing of the same, it shall then be deemed to be denied unless the

1 applicant shall have filed with the administrator, prior to such expiration, their written consent to
2 the failure of the administrator to act on the application within the six (6) month period. Consent
3 may be withdrawn by the applicant at any time, in which event said application, unless previously
4 acted on by the administrator, shall be deemed to be denied at the expiration of said six (6)
5 months period or on the date of such withdrawal, whichever is later. The applicant, at any time
6 within six (6) months from the date on which any such application shall be so deemed to be
7 denied by the administrator, shall have the right to take any appeal from such denial to which he
8 or she may be entitled by law in the same manner as though the administrator had in fact refused
9 to grant the abatement applied for. The administrator shall have authority to act on any
10 application after the date of any denial if the applicant has not seasonably taken an appeal from
11 such denial. During the period allowed for the taking of an appeal, the administrator may, by
12 agreement with the applicant, abate the tax in whole or in part in final settlement of said
13 application.

14 **44-2.1-5. Quorum.**

15 (a) The majority of the members of the board shall constitute a quorum for the transaction
16 of its business.

17 (b) A single member of the board may decide the following types of cases:

18 (1) Cases on appeal from a board of assessors where the assessed value of the property
19 involved does not exceed five hundred thousand dollars (\$500,000);

20 (2) Cases on appeal from a board of assessors where the assessed value exceeds five
21 hundred thousand dollars (\$500,000), but does not exceed seven hundred fifty thousand dollars
22 (\$750,000) when the appellant and appellee gives written consent to a decision by a single
23 member;

24 (3) Cases heard under the informal procedure in which the assessed value is less than one
25 million dollars (\$1,000,000) as provided in § 44-2.1-7 or the small claims procedure as provided
26 in § 44-2.1-8. In any such appeal, upon request and upon the filing of such written consent, the
27 appeal shall be advanced for speedy hearing.

28 (c) The decision shall be signed by the single member of the board who presided at the
29 hearing, and such case shall be attributed to said single member for tracking and evaluation
30 purposes.

31 **44-2.1-6. Appellate procedure.**

32 (a) Any party taking an appeal to the board, hereinafter called (the "appellant"), from a
33 decision or determination of the administrator or of a board of assessors, hereinafter referred to as
34 the "appellee", shall file a petition with the clerk of the appellate tax board and serve upon said

1 appellee a copy thereof in the manner provided in subsection (c) of this section. No petition shall
2 relate to an assessment on more than one parcel of real estate, except where the board shall
3 specifically permit otherwise.

4 (b)(1) Upon an appeal, the petition shall set forth specifically the facts upon which the
5 appellant, relies, together with a statement of the contentions of law which the appellant desires to
6 raise. The appellant shall state upon the petition the address at which service of any pleading,
7 motion, order, notice or process in connection with the appeal can be made upon them.

8 (2) Within such time as the board by its rules may prescribe, the appellee shall file with
9 the board an answer denying or admitting each and every allegation of fact contained in the
10 petition; except that, if the appellee desires to raise no issue other than the question whether there
11 has been an overvaluation or improper classification of the property on which the tax appealed
12 from was assessed, no answer need be filed. If no answer is filed in such a case, the allegation of
13 overvaluation or improper classification of such property shall be held to be denied and all other
14 material facts alleged in the petition admitted. If an answer is filed, a copy shall be served upon
15 the appellant, in the manner provided in subsection (c) of this section.

16 (3) The appellant, at the time of filing the petition shall pay to the clerk an entry fee for
17 each appeal from a decision of the administrator, or, in the case of an appeal from a decision of a
18 board of assessors, an entry fee where the assessed fair cash valuation of the real property, or
19 personal property, or both, the tax on which is sought to be abated, is fifty thousand dollars
20 (\$50,000) or less; or an entry fee where such assessed fair cash valuation is in excess of fifty
21 thousand dollars (\$50,000). The administrator shall annually determine the amounts of such entry
22 fees.

23 (4) The board shall not consider, unless equity and good conscience so require, any issue
24 of fact or contention of law not specifically set out in the petition upon appeal or raised in the
25 answer. At any time before the decision upon the appeal by the board or by the appeals court
26 under § 44-2.1-14, the appellee may abate the tax appealed from, in whole or in part, or change its
27 determination.

28 (c) If any petition, including any petition, statement or appeal filed under this section or
29 §§ 44-2.1-7 and 44-2.1-8, is, after the period allowed for filing appeals with the board, delivered
30 by United States mail, or by such alternative private delivery service as the board may by rule
31 permit, to the board, the date of the United States postmark, or other substantiating mark
32 permitted by rule of the board, affixed on the envelope or other appropriate wrapper in which
33 such petition is mailed or delivered shall be deemed to be the date of delivery, if such petition
34 was mailed in the United States in an envelope or other appropriate wrapper, first class postage

1 prepaid, or delivered to such alternative private delivery service, properly addressed to the board.
2 As used in this section, "United States postmark" shall mean only a postmark made by the United
3 States post office.

4 (d) In the case of an appeal relating to property classified as either residential greater than
5 eight (8) units, or commercial or industrial, and which is assessed for more than two hundred
6 thousand dollars (\$200,000) in the previous fiscal year, upon the written request of the appellee,
7 the appellant shall file with the board an income and expense statement for the most recent year
8 preceding the valuation date at issue in the appeal, completed under oath, within forty (40) days
9 of such request.

10 **44-2.1-7. Informal procedure.**

11 (a) The board shall establish by rule an alternative procedure, hereinafter referred to as
12 the "informal procedure", for the determination of petitions for abatement of any tax upon real
13 estate or tangible personal property, where such procedure is elected by both parties, except as
14 hereinafter provided. This procedure, to the extent that the board may consider practicable, shall
15 eliminate formal rules of pleading, practice and evidence, and, except for the entry fee herein
16 provided, may eliminate any or all fees and costs, or may provide that costs shall be in the
17 discretion of the board.

18 (b)(1) An appellant desiring to be heard under the informal procedure shall pay to the
19 clerk the entry fee provided in § 44-2.1-6, except as otherwise herein provided, and shall file:

20 (i) A written waiver of the right to appeal to the appeals court or the supreme court,
21 except upon questions of law raised by the pleadings or by an agreed statement of facts or shown
22 by the report of the board;

23 (ii) An election of the informal procedure;

24 (iii) A written statement of the facts in the case; and

25 (iv) The amount claimed in abatement, together with such additional information as the
26 clerk may require, hereinafter collectively referred to as the "pleadings".

27 (2) The minimum entry fee shall be determined annually by the administrator, if the
28 assessed fair cash valuation of the property on which the tax appealed from was assessed does not
29 exceed twenty thousand dollars (\$20,000) and such property is occupied in whole or in part by
30 the appellant as his or her dwelling, contains no more than three (3) units designed for dwelling
31 purposes and is in no part used for any other purposes, or if the assessed valuation of the property
32 on which the tax appealed from was assessed does not exceed five thousand dollars (\$5,000) and
33 such property is tangible personal property.

34 (c)(1) The pleadings may be made on forms to be supplied by the board and, if the

1 appellant so requests and the assessed fair cash valuation of the property concerned does not
2 exceed twenty thousand dollars (\$20,000), shall be made out for the appellant by the clerk or an
3 employee of the board designated by the board. The clerk shall then serve a copy of such
4 pleadings upon the appellee. No further pleadings shall be required under this procedure if the
5 appellee intends to offer no other defense than that the property was not overvalued or that the
6 property was not improperly classified; otherwise, it shall file with the board within thirty (30)
7 days of the service of such pleadings an answer similar to that required under the procedure
8 provided by § 44-2.1-6, hereinafter referred to as the "formal procedure".

9 (2) If the assessed fair cash valuation of the property concerned exceeds twenty thousand
10 dollars (\$20,000), the appellee, within thirty (30) days of the date of service of such pleadings,
11 may elect to have the appeal heard under the formal procedure by so notifying the clerk in writing
12 and by paying the clerk a transfer fee to be determined annually by the board, in which case the
13 said statement shall be considered to be a petition and such service to be service of the petition
14 and the waiver of the right of appeal by the appellant shall be void. If the appellee does not so
15 transfer the case, the informal procedure shall be deemed to have been accepted and all right of
16 appeal waived by the appellee, except upon questions of law raised by the pleadings or by an
17 agreed statement of facts or shown by the report of the board.

18 (3) No statement under the informal procedure shall relate to an assessment on more than
19 one parcel of real estate, except where the board shall specifically permit otherwise. The chair
20 shall provide for the speedy hearing of all appeals to be heard under the informal procedure. The
21 chair shall make every effort to reduce the expense of hearing cases filed under the informal
22 procedure by directing whenever possible that petitions for abatement of taxes assessed upon real
23 estate situated in the same general locality of the same town be heard together, irrespective of the
24 identity of the appellants.

25 **44-2.1-8. Small claims procedure.**

26 (a) The board shall establish by rule a further alternative procedure, hereinafter referred
27 to as the "small claims procedure", for the determination of petitions for abatement of any tax or
28 excise. Unless the appellant affirmatively requests that the case be heard under the formal
29 procedure provided in § 44-2.1-6, the small claims procedure shall govern any case in which the
30 amount of tax placed in dispute by the petition does not exceed:

31 (1) Twenty-five thousand dollars (\$25,000) for any taxable year, in the case of a tax
32 imposed by taxable year;

33 (2) Twenty-five thousand dollars (\$25,000) for any calendar year, in the case of a tax
34 imposed by calendar year; or

1 (3) Twenty-five thousand dollars (\$25,000) for any taxable event or transaction in the
2 case of any other tax.

3 For purposes of this section, the amount of any tax or excise placed in dispute does not
4 include any interest, penalty, or addition to tax. If, however, only the assessment or the amount of
5 interest and/or penalties is in dispute, said interest and penalties shall not exceed twenty-five
6 thousand dollars (\$25,000).

7 (b) Proceedings under the small claims procedure shall be conducted as informally as
8 possible in accordance with such rules of evidence, practice, and procedure as the board may
9 prescribe. To the extent that the board may consider practicable, the small claims procedure shall
10 eliminate formal rules of pleading, practice, and evidence, and except for the entry fee herein
11 provided, may eliminate any or all fees and costs, or may provide that costs shall be in the
12 discretion of the board. The chair shall provide for the speedy hearing of all appeals to be heard
13 under the small claims procedure.

14 (c) An appellant filing an appeal under the small claims procedure shall pay the clerk an
15 entry fee as determined annually and shall file a written statement of the facts of the case and of
16 the amount claimed in abatement together with any additional information as the clerk may
17 require. The appellant shall also file a written waiver of the right to appeal to any court. Within
18 five (5) business days after receipt of the petition, the clerk shall notify the parties to confirm the
19 scheduling of the appeal and serve a copy of the small claims procedure petition and
20 accompanying information upon the tax administrator. Within twenty-five (25) business days
21 after the service of the statement or at another time as the board may order, the tax administrator
22 shall file with the board an answer similar to that required under the formal procedure provided
23 by § 44-2.1-6.

24 (d) Any case in which the appellant has filed an appeal under the small claims procedure,
25 as provided in subsections (a) and (c) of this section, shall be designated and docketed as a small
26 claims case. With the concurrence of the board, the proceedings therein shall be conducted as a
27 small claims case in accordance with this section.

28 (e) At any time before the commencement of the hearing, the board on its own motion or
29 on the motion of a party to the appeal may order that the small claims designation be removed
30 and that the proceedings be transferred to the formal procedure under § 44-2.1-6. In addition, at
31 any time before a decision is entered, the board shall discontinue further proceedings under this
32 section if it finds:

33 (1) That there are reasonable grounds for believing that the amount of tax placed in
34 dispute exceeds the applicable jurisdictional amount as described in subsection (a) of this section;

1 and

2 (2) That the amount of the excess is large enough to justify granting the request.

3 The tax administrator may also request that a matter be removed from the small claims
4 procedure if:

5 (i) There is a recurring issue of law and the impact of the issue on similarly situated
6 taxpayers carries an aggregate value of over two hundred fifty dollars (\$250,000); or

7 (ii) The board determines that the issue to be addressed is not suitable for small claims
8 resolution due to its complexity, unique nature or other compelling reason as determined by the
9 board in good faith.

10 Upon removal or discontinuance, proceedings in the case shall be transferred to the
11 formal docket and conducted under the formal procedure provided by § 44-2.1-6. The date on
12 which the board received the appellant's initial petition shall be considered the date of filing for
13 the subsequent appeal under the formal procedure. The board shall allow sufficient time for the
14 parties to modify their small claims submissions as needed to comply with the documentary
15 requirements of the formal procedure and the waiver of the right of appeal shall be void. If the
16 small claims designation is not removed and proceedings under this section are not discontinued,
17 the small claims procedure shall be deemed to have been accepted and all right of appeal waived
18 by both parties.

19 (f) The board shall make a decision in each case heard by it under the small claims
20 procedure, giving a brief written summary of the reasons therefor. No decision shall grant an
21 abatement of tax exceeding the amount of tax placed in dispute within the limits prescribed in
22 subsection (a) of this section. Where the amount of tax which the tax administrator has refused to
23 abate exceeds the limits imposed by subsection (a) of this section, the appellant may nevertheless
24 elect the small claims procedure; provided, however, that such election shall, unless the small
25 claims procedure is discontinued pursuant to subsection (e) of this section, foreclose all rights to
26 an abatement of any amount of tax in excess of such limits and all interest, penalties, or additions
27 to tax imposed related to such excess.

28 (g) A decision entered in any case in which the proceedings are conducted under this
29 section shall not be reviewed in any court and shall not be treated as precedent for any other case.

30 **44-2.1-9. Hearings.**

31 A hearing shall be granted if any party to an appeal so requests, and upon motion of any
32 party to an appeal, or by direction of the board. Hearings may be held before less than a majority
33 of the members of the board and the chair may assign members to hold hearings. Hearings before
34 the board, or any member thereof, shall be open to the public and such hearings and all

1 proceedings shall be conducted in accordance with such rules of practice and procedure as the
2 board may make and promulgate. The chair may direct that two (2) or more petitions for
3 abatement of the taxes assessed upon real estate situated in the same general locality of the same
4 town be heard together, irrespective of the identity of the appellants.

5 **44-2.1-10. Discovery procedure.**

6 (a) Before the hearing of a petition for the abatement of a tax upon real estate, machinery
7 or other tangible property, the appellant shall permit the appellee personally or by attorneys,
8 experts or other agents, to enter upon such real estate or upon any premises where such personal
9 property is situated and examine and inspect such real estate or personal property, including any
10 property which the appellant claims is exempt from taxation. In case of doubt or uncertainty as to
11 the identity of the property, the appellant shall point out to the appellee the property to which the
12 appeal relates. In the event the appellant refuses to permit the appellee to inspect said property,
13 the board may dismiss the appeal.

14 (b) At least thirty (30) days prior to the hearing of a petition for the abatement of a tax,
15 upon a motion filed by either party and granted by the board, or by direction of the board, the
16 appellant and appellee shall exchange appraisal reports concerning the property.

17 (c) In any pending appeal where jurisdiction is established, the board, with the consent of
18 all parties, may in its discretion employ alternative dispute resolution techniques including,
19 without limitation, mediation and arbitration. Said alternative dispute resolution techniques shall
20 be conducted upon such terms and conditions as are established by the parties with the approval
21 of the board.

22 **44-2.1-11. Recording of proceedings -- Waiver of appeal.**

23 (a) At the request of any party made before any evidence is offered, or by direction of the
24 board, the board shall order that all proceedings in a pending appeal be officially recorded. The
25 board shall employ transcription methods including, without limitation, electronic transcription
26 equipment, for the purpose of recording or reporting proceedings before the board. The board
27 may contract for the recording of such proceedings at the expense of the state in the first instance,
28 but shall collect the cost thereof from the persons requesting that the proceedings be recorded. In
29 such contract the board may provide that one or more copies of the transcript be supplied to the
30 board without cost to the state, and may fix the terms and conditions upon which transcripts will
31 be supplied to other persons and agencies by the official recorder. No proceedings shall be
32 recorded or transcribed officially until an amount equal to the cost thereof, as estimated by the
33 clerk, shall have been deposited with him or her at such times and in such manner as may be
34 provided by the rules of the board. Any excess deposit over the actual cost shall be returned to the

1 depositor by the clerk.

2 (b) If no party requests that the proceedings be recorded, all parties shall be deemed to
3 have waived all rights of appeal to the superior court or the supreme court upon questions as to
4 the admission or exclusion of evidence, or as to whether a finding was warranted by the evidence.
5 The right of appeal upon questions of law raised by the pleadings or by an agreed statement of
6 facts or shown by the report of the board shall not be deemed to be waived. For its own
7 information only, the board may, subject to appropriation, have stenographic notes of hearings
8 taken and may have transcripts thereof prepared in proceedings which are not officially recorded
9 at the request of a party.

10 **44-2.1-12. Power to administer oaths and summon witnesses and documents.**

11 (a) Any member of the board, or any employee of the board designated in writing for the
12 purpose by the chair, may administer oaths, and any member of the board may summon and
13 examine witnesses and require, by subpoena signed by the member, the production of all returns,
14 books, papers, documents, correspondence and other evidence, pertinent to the matter under
15 inquiry, and may require the taking of a deposition before any person competent to administer
16 oaths, either within or without the state. In the case of a deposition, the testimony shall be reduced
17 to writing by the person taking the deposition or under their direction and shall then be subscribed
18 by the deponent.

19 (b) Either party may summon witnesses or may require the production of papers in the
20 same manner in which witnesses may be summoned and papers may be required to be produced
21 for the purpose of trials in the superior court. Any witness summoned or whose deposition is
22 taken shall receive the same fees and mileage as witnesses in said court.

23 **44-2.1-13. Taxation of appeal costs.**

24 (a) Witness fees and expenses of service of process may be taxed as costs against the
25 unsuccessful party to the appeal, in the discretion of the board.

26 (b) In the event that the state, or any official thereof, is the unsuccessful party to an
27 appeal, the costs shall be paid from the state treasury upon certificate of a member of the board in
28 such form as the board may prescribe by regulation.

29 (c) In the event that a subdivision of the state, or any official thereof, is the unsuccessful
30 party to an appeal, the costs shall be paid from the treasury of such subdivision by the treasurer
31 thereof upon the certificate of a member of the board in such form as the board may prescribe by
32 regulation.

33 (d) In the event that costs are taxed against an unsuccessful taxpayer, a member of the
34 board shall certify the amount of the same and the costs may be recovered in an action of contract

1 by the state treasurer in the case of a tax assessed by the tax administrator, or by the treasurer of
2 the subdivision of the state in the case of a tax assessed by the subdivision.

3 **44-2.1-14. Decisions of the board.**

4 (a) The board, or a single member of the board acting pursuant to the authority outlined
5 in § 44-2.1-5, shall make a decision in each appeal heard by it within three (3) months from the
6 close of the record including submission of briefs and may make findings of fact and report
7 thereon in writing. In any appeal in which the hearing is officially recorded pursuant to § 44-2.1-
8 11, or in any appeal from the tax administrator of revenue other than cases heard under the small
9 claims procedure pursuant to § 44-2.1-8, the member may take an additional three (3) months to
10 issue a decision. In every decision granting an abatement without findings of fact and report
11 which relates to a tax on land with one or more buildings thereon, the board shall, if so requested
12 by the appellee in writing at the commencement of the hearing, state separately the value of the
13 land and of each building.

14 (b) Except in cases heard under the informal procedure authorized by § 44-2.1-7, or under
15 the small claims procedure authorized § 44-2.1-8, the board shall make such findings and report
16 thereon if so requested by either party within ten (10) days of a decision without findings of fact
17 and shall issue said findings within three (3) months of the request; provided, however, the board,
18 in its discretion, may extend the time for issuing said findings and report for an additional period
19 not to exceed three (3) months, upon written notice to both parties setting forth the reason for the
20 extension. In extraordinary circumstances or with consent of all parties to the proceeding, the
21 board may have whatever additional time is necessary for issuance of such findings of fact and
22 report. Such report may, in the discretion of the board, contain an opinion in writing, in addition
23 to the findings of fact and decision. If no party requests such findings and report, all parties shall
24 be deemed to have waived all rights of appeal to the appeals court upon questions as to the
25 admission or exclusion of evidence, or as to whether a finding was warranted by the evidence. All
26 reports, findings and opinions of the board and all evidence received by the board, including a
27 transcript of any official report of the proceedings, all pleadings, briefs and other documents filed
28 by the parties, shall be open to the inspection of the public; except that the originals of books,
29 documents, records, models, diagrams and other exhibits introduced in evidence before the board
30 may be withdrawn from the custody of the board in such manner and upon such terms as the
31 board may in its discretion prescribe. The decision of the board shall be final as to findings of
32 fact. Failure to comply with the time limits of this section, shall not affect the validity of the
33 board's decision.

34 (c) From any final decision of the board, an appeal as to matters of law may be taken to

1 the superior court by either party to the proceedings before the board so long as that party has not
2 waived such right of appeal. A claim of appeal shall be filed with the clerk of the board in
3 accordance with the Rhode Island rules of appellate procedure which rules shall govern such
4 appeal. The court shall not consider any issue of law which does not appear to have been raised in
5 the proceedings before the board.

6 (d) If the order grants an abatement of a tax assessed by the tax administrator at the rate
7 of six percent (6%) per annum, and the tax has been paid, the amount abated with interest
8 computed, and if costs are ordered against the administrator, the amount thereof, shall be paid to
9 the taxpayer by the state treasurer. If the order grants an abatement of a tax assessed by the board
10 of assessors of a town and the tax has been paid, the amount abated with interest at the rate of six
11 percent (6%) per annum from the time when the tax was paid, and if costs are ordered against a
12 board of assessors, the amount thereof, shall be paid to the taxpayer by the town treasurer, and, if
13 unpaid, execution therefor may issue against the town as in actions at law. If costs are ordered
14 against a taxpayer execution shall issue therefor.

15 (e) The appeal to the superior court under this section shall be the exclusive method of
16 reviewing any action of the board. For want of prosecution of a superior court appeal in
17 accordance with the provisions of this section, the board, or, if the appeal has been entered in the
18 superior court, a justice of the court, may dismiss the appeal. Upon dismissal of an appeal, the
19 decision of the board shall thereupon have full force and effect.

20 **44-2.1-15. Reports and opinions.**

21 The board shall provide for the publication and distribution of its reports and opinions in
22 such form and manner as it may deem best adapted for public convenience and use.

23 **44-2.1-16. Annual reports.**

24 The board shall report annually to the general assembly any suggestions and
25 recommendations for the amendment, alteration and modification of existing laws relative to
26 taxation and related matters, as it may deem desirable, and shall include in its report a statement
27 of the number and type of matters handled by it during the preceding state fiscal year and the
28 number of matters pending at the end of the year. Such report shall further provide the aggregate
29 number and type of cases assigned to each member, the manner by which the case was disposed
30 of and the average length of time for issuing a decision from the date of the close of the record.

31 SECTION 2. Chapter 44-5 of the General Laws entitled "Levy and Assessment of Local
32 Taxes" is hereby amended by adding thereto the following section:

33 **44-5-87. Statewide tax rate structures.**

34 (a) Commencing on December 31, 2021, uniform tax rates shall be implemented for all

1 classes of residential and commercial real property, tangible personal property, vacant land, farm
2 land, forest land and open spaces located within the cities and towns.

3 (b) The uniform tax rates shall be established by the tax administrator based on the
4 amount of the various categories subject to levy within a municipality with apartment buildings
5 classified as residential property and the tax rate shall be based on their actual use.

6 (c) The commercial tax rate shall be capped at one hundred fifty percent (150%) of the
7 residential tax rate. Any municipality electing to increase the commercial tax set by the
8 administrator or imposed by the cap shall hold local hearings on the increase and obtain council
9 and general assembly approval until the increase shall take effect.

10 (d) The vacant land tax rate shall be at a rate no less than seventy-five percent (75%) of
11 the residential tax rate. Any municipality electing to increase the vacant land tax rate set by the
12 administrator shall hold local hearings on the increase and obtain council and general assembly
13 approval until the increase shall take effect.

14 (e) All municipalities shall conduct an excess land analysis to merge or eliminate
15 undersized lots from the tax base.

16 (f) The tax administrator shall promulgate rules and regulations regarding the
17 implementation of the provisions of this section.

18 SECTION 3. Sections 44-5-11.6 and 44-5-26 of the General Laws in Chapter 44-5
19 entitled "Levy and Assessment of Local Taxes" are hereby amended to read as follows:

20 **44-5-11.6. Assessment of valuations -- Apportionment of levies.**

21 (a) Notwithstanding the provisions of § 44-5-11 [repealed], beginning on December 31,
22 2000, the assessors in the several towns and cities shall conduct an update as defined in this
23 section or shall assess all valuations and apportion the levy of all taxes legally ordered under the
24 rules and regulations, not repugnant to law, as the town meetings and city councils, respectively,
25 shall, from time to time, prescribe; provided, that the update or valuation is performed in
26 accordance with the following schedules:

27 (1)(i) For a transition period, for cities and towns that conducted or implemented a
28 revaluation as of 1993 or in years later:

	Update	Revaluation
29 Lincoln	2000	2003
30 South Kingstown	2000	2003
31 Smithfield	2000	2003
32 West Warwick	2000	2003
33 Johnston	2000	2003

1	Burrillville	2000	2003
2	North Smithfield	2000	2003
3	Central Falls	2000	2003
4	North Kingstown	2000	2003
5	Jamestown	2000	2003
6	North Providence	2001	2004
7	Cumberland	2001	2004
8	Bristol	2004	2001
9	Charlestown	2001	2004
10	East Greenwich	2002	2005
11	Cranston	2002	2005
12	Barrington	2002	2005
13	Warwick	2003	2006
14	Warren	2003	2006
15	East Providence	2003	2006

16 (ii) Provided that the reevaluation period for the town of New Shoreham shall be
17 extended to 2003 and the update for the town of Hopkinton may be extended to 2007 with no
18 additional reimbursements by the state relating to the delay.

19 (iii) The implementation date for this schedule is December 31st, of the stated year.

20 (iv) Those cities and towns not listed in this schedule shall continue the revaluation
21 schedule pursuant to § 44-5-11 [repealed].

22 (2)(i) For the post transition period and in years thereafter:

23		Update #1	Update #2	Revaluation
24	Woonsocket	2002	2005	2008
25	Pawtucket	2002	2005	2008
26	Portsmouth	2001	2004	2007
27	Coventry	2001	2004	2007
28	Providence	2003	2006	2009
29	Foster	2002	2005	2008
30	Middletown	2002	2005	2008
31	Little Compton	2003	2006	2009
32	Scituate	2003	2006	2009
33	Westerly	2003	2006	2009
34	West Greenwich	2004	2007	2010

1	Glocester	2004	2007	2010
2	Richmond	2004	2007	2010
3	Bristol	2004	2007	2010
4	Tiverton	2005	2008	2011
5	Newport	2005	2008	2011
6	New Shoreham	2006	2009	2012
7	Narragansett	2005	2008	2011
8	Exeter	2005	2008	2011
9	Hopkinton	2007	2010	2013
10	Lincoln	2006	2009	2012
11	South Kingstown	2006	2009	2012
12	Smithfield	2006	2009	2012
13	West Warwick	2006	2009	2012
14	Johnston	2006	2009	2012
15	Burrillville	2006	2009	2012
16	North Smithfield	2006	2009	2012
17	Central Falls	2006	2009	2012
18	North Kingstown	2006	2009	2012
19	Jamestown	2006	2009	2012
20	North Providence	2007	2010	2013
21	Cumberland	2007	2010	2013
22	Charlestown	2007	2010	2013
23	East Greenwich	2008	2011	2014
24	Cranston	2008	2011	2014
25	Barrington	2008	2010	2014
26	Warwick	2009	2012	2015
27	Warren	2009	2012	2016
28	East Providence	2009	2012	2015

29 (ii) The implementation date for the schedule is December 31st of the stated year. Upon
30 the completion of the update and revaluation according to this schedule, each city and town shall
31 conduct a revaluation within nine (9) years of the date of the prior revaluation and shall conduct
32 an update of real property every three (3) years from the last revaluation. Provided, that for the
33 town of Bristol, the time for the first statistical update following the 2010 revaluation shall be
34 extended from 2013 to 2014 and said statistical update shall be based on valuations as of

1 December 31, 2014, and the first revaluation following the December 31, 2014 and 2015
2 statistical revaluation shall be extended from 2016 to 2019 and said revaluation shall be based on
3 valuations as of December 31, 2018.

4 (3)(i) Commencing with December 31, 2020, or upon completion of the update and
5 revaluation pursuant to the provisions of subsection (a)(2)(ii) of this section; however, no later
6 than December 31, 2022, cities and towns shall implement a five (5) year certification of their
7 assess values of real property.

8 (ii) The certification process shall consist of the following:

9 (A) Send an annual notice of assessed value to all taxpayers by April 15;

10 (B) Appeal of the notice of assessed value to the assessor by the taxpayer on or before
11 May 15;

12 (C) Response to the appeal by the assessor within thirty (30) days of receipt;

13 (D) Appeal of the assessor's response either to the local tax board of review or to the
14 appellate tax board pursuant to the provisions of chapter 2.1 of this title;

15 (E) Conduct an inspection of twenty percent (20%) of the real property every year; and

16 (F) Inspect and validate any real property sale occurring in any year if the sale price
17 exceeds thirty percent (30%) of the current value on record.

18 (iii)(A) Once a municipality achieves full certification of its tax base pursuant to the five
19 (5) year implementation, the municipality shall document to the division of property valuation in
20 the department of revenue that the values are at one hundred percent (100%) of market value and
21 submit all its supporting data.

22 (B) In the event that the division of property valuation deems the tax base values are not
23 at market value, the certification process shall be suspended with assessment value and tax
24 revenue frozen until the required adjustments are completed.

25 (b) No later than February 1, 1998, the director of the department of revenue shall
26 promulgate rules and regulations consistent with the provisions of this section to define the
27 requirements for the updates that shall include, but not be limited to:

28 (1) An analysis of sales;

29 (2) A rebuilding of land value tables;

30 (3) A rebuilding of cost tables of all improvement items; and

31 (4) A rebuilding of depreciation schedules. Upon completion of an update, each city or
32 town shall provide for a hearing and/or appeal process for any aggrieved person to address any
33 issue that arose during the update.

34 (c) The costs incurred by the towns and cities for the first update shall be borne by the

1 state in an amount not to exceed twenty dollars (\$20.00) per parcel. The costs incurred by the
2 towns and cities for the second update shall be borne eighty percent (80%) by the state (in an
3 amount not to exceed sixteen dollars (\$16.00) per parcel) and twenty percent (20%) by the town
4 or city, and in the third update and thereafter, the state shall pay sixty percent (60%) of the update
5 (not to exceed twelve dollars (\$12.00) per parcel) and the town or city shall pay forty percent
6 (40%); provided, that for the second update and in all updates thereafter, that the costs incurred
7 by any city or town that is determined to be a distressed community pursuant to § 45-13-12 shall
8 be borne eighty percent (80%) by the state and twenty percent (20%) by the city or town for all
9 updates required by this section.

10 (d) The office of municipal affairs, after consultation with the League of Cities and
11 Towns and the Rhode Island Assessors' Association, shall recommend adjustments to the costs
12 formula described in subsection (c) of this section based upon existing market conditions.

13 (e) Any property that is either exempt from the local property tax pursuant to § 44-3-3 or
14 pays a city or town an amount in lieu of taxes is not required to have its values updated pursuant
15 to this section and the property is not eligible for the reimbursement provisions of subsection (c)
16 of this section. However, those properties that are exempt from taxation and are eligible for state
17 appropriations in lieu of property tax under the provisions of § 45-13-5.1 are eligible for state
18 reimbursement pursuant to subsection (c) of this section, provided, that these properties were
19 revalued as part of that city or town's most recent property revaluation.

20 (f) No city or town is required to conduct an update pursuant to this section unless the
21 state has appropriated sufficient funds to cover the state's costs as identified in subsection (c) of
22 this section.

23 (g) Any city or town that fails to conduct an update or revaluation as required by this
24 section, or requests and receives an extension of the dates specified in this section, shall receive
25 the same amount of state aid under §§ 45-13-1, 45-13-5.1, and 45-13-12 in the budget year for
26 which the new values were to apply as the city or town received in-state aid in the previous
27 budget year; provided, however, if the new year's entitlement is lower than the prior year's
28 entitlement, the lower amount applies, except for the town of New Shoreham for the fiscal year
29 2003.

30 (h) Any bill or resolution to extend the dates for a city or town to conduct an update or
31 revaluation must be approved by a two-thirds (2/3) majority of both houses of the general
32 assembly.

33 **44-5-26. Petition in superior court for relief from assessment.**

34 (a) Any person aggrieved on any ground whatsoever by any assessment of taxes against

1 him or her in any city or town, or any tenant or group of tenants, of real estate paying rent
2 therefrom, and under obligation to pay more than one-half of the taxes thereon, may within ninety
3 (90) days from the date the first tax payment is due, file an appeal in the local office of tax
4 assessment; provided, if the person to whom a tax on real estate is assessed chooses to file an
5 appeal, the appeal filed by a tenant or group of tenants will be void. For the purposes of this
6 section, the tenant(s) has the burden of proving financial responsibility to pay more than one-half
7 (1/2) of the taxes. The assessor has forty-five (45) days to review the appeal, render a decision
8 and notify the taxpayer of the decision. The taxpayer, if still aggrieved, may appeal the decision
9 of the tax assessor to the local tax board of review, or in the event that the assessor does not
10 render a decision, the taxpayer may appeal to the local tax board of review at the expiration of the
11 forty-five (45) day period. Appeals to the local tax board of review are to be filed not more than
12 thirty (30) days after the assessor renders a decision and notifies the taxpayer, or if the assessor
13 does not render a decision within forty-five (45) days of the filing of the appeal, not more than
14 ninety (90) days after the expiration of the forty-five (45) day period. The local tax board of
15 review shall, within ninety (90) days of the filing of the appeal, hear the appeal and render a
16 decision within thirty (30) days of the date that the hearing was held. Provided, that a city or town
17 may request and receive an extension from the director of the Rhode Island department of
18 revenue.

19 (b) Appeals to the local office of tax assessment are to be on an application. In the event
20 of an appeal to the local tax board of review, the local office of tax assessment, upon request by
21 the taxpayer, shall forward the application to the local tax board of review. The application shall
22 be in the following form:

23 STATE OF RHODE ISLAND

24 FISCAL YEAR _____

25 Name of City or Town

26 APPLICATION FOR APPEAL OF PROPERTY TAX

27 For appeals to the tax assessor, this form must be filed with the local office of tax
28 assessment within ninety (90) days from the date the first tax payment is due. For appeals to the
29 local tax board of review, this form must be filed with the local tax board of review not more than
30 thirty (30) days after the assessor renders a decision, or if the assessor does not render a decision
31 within forty-five (45) days of the filing of the appeal, not more than ninety (90) days after the
32 expiration of the forty-five (45) day period.

33 1. TAXPAYER INFORMATION:

34 A. Name(s) of Assessed Owner: _____

1 B. Name(s) and Status of Applicant (if other than Assessed Owner): _____
 2 _____ Subsequent Owner (Acquired Title After December 31 on _____
 3 20_____))
 4 _____ Administrator/Executor _____ Lessee _____ Mortgagee _____
 5 Other Specify _____

6 C. Mailing Address and Telephone No.: _____ () _____
 7 Address Tel. No.

8 D. Previous Assessed Value _____ E. New Assessed Value _____

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

10 A. Tax Bill Account No.: _____ Assessed Valuation _____ Annual Tax _____

11 B. Location: _____ Description: _____
 12 No. Street Zip

13 Real Estate Parcel Identification: Map _____ Block _____ Parcel _____ Type _____
 14 Tangible Personal

15 C. Date Property Acquired: Purchase Price: Total cost of any improvements _____

16 What is the amount of fire insurance on building:

17 3. REASON(S) REDUCTION SOUGHT: Check reason(s) reduction is warranted and briefly
 18 explain why it applies. Continue explanation on attachment if necessary.

19 Overvaluation. Incorrect Usage Classification.

20 Disproportionate Assessment. Other Specify:

21 Applicant's Opinion of Value \$	Fair Market Value	Class	Assessed Value
22	(as of December		
23	31 in the year of		
24	the last update or		
25	revaluation for		
26	real estate and		
27	as of December 31		
28	of the tax year		
29	for personal estate;)		

30 Explanation _____
 31 _____
 32 _____

33 Have you filed a true and exact account this year with the City Assessor as required by
 34 law?

1 WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be
2 filed with the local office of tax assessment within NINETY (90) days from the date the first tax
3 payment is due. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE
4 ASSESSOR FOR ANY REASON. IF YOUR APPLICATION IS NOT FILED ON TIME, YOU
5 LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSOR CANNOT BY LAW
6 GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE
7 ASSESSOR'S OFFICE.

8 PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In
9 some cases, you must pay the tax when due to appeal the assessors disposition of your
10 application. Failure to pay the tax assessed when due may also subject you to interest charges and
11 collection action. To avoid any loss of rights or additional charges, you should pay the tax as
12 assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you
13 will receive a refund of any overpayment.

14 FILING AN ACCOUNT. Rhode Island General Laws Section 44-5-15 requires the
15 annual filing of a true and exact account of all ratable estate owned or possessed by every person
16 and corporate body. The time to file is between December 31, and January 31, of intention to
17 submit declaration by March 15. Failure to file a true and full account, within the prescribed time,
18 eliminates the right to appeal to the superior court, subject to the exceptions provided in Rhode
19 Island General Laws Section 44-5-26(b). No amended returns will be accepted after March 15th.
20 Such notice of your intention must be sent by certified mail, postage prepaid, postmark no later
21 than 12 o'clock midnight of the last day, January 31. No extensions beyond March 15th can be
22 granted. The form for filing such account may be obtained from the city or town assessor.

23 ASSESSOR'S DISPOSITION. Upon applying for a reduction in assessment, you may be
24 asked to provide the assessor with further written information about the property and to permit
25 them to inspect it. Failure to provide the information or permit an inspection within thirty (30)
26 days of the request may result in the loss of your appeal rights.

27 APPEAL. The assessor shall have forty-five (45) days to review the appeal, render a
28 decision and notify the taxpayer of the decision. The taxpayer, if still aggrieved, may appeal the
29 decision of the tax assessor to the local tax board of review, or in the event that the assessor does
30 not render a decision, the taxpayer may appeal to the local tax board of review at the expiration of
31 the forty-five (45) day period. Appeals to the local tax board of review shall be filed not more
32 than thirty (30) days after the assessor renders a decision and notifies the taxpayer, or if the
33 assessor does not render a decision within forty-five (45) days of the filing of the appeal, not
34 more than ninety (90) days after the expiration of the forty-five (45) day period.

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DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

	GRANTED	Assessed Value _____
Date Sent _____		Abated Value _____
Date Returned _____	DENIED	Adjusted Value _____
		Assessed Tax _____
On-Site Inspection	DEEMED DENIED	Abated Tax _____
Date		Adjusted Tax _____
By _____		
	Date Voted/Deemed Denied	Tax Board of Review
Date Change	Certificate No.	

Any person still aggrieved on any ground whatsoever by an assessment of taxes against him or her in any city or town may, within thirty (30) days of the tax board of review decision notice, file a petition [with the appellate tax board. Any person still aggrieved on any ground whatsoever by any decision of the appellate tax board may, within thirty \(30\) days file a petition](#) in the superior court for the county in which the city or town lies for relief from the assessment, to which petition the assessors of taxes of the city or town in office at the time the petition is filed shall be made parties respondent, and the clerk shall thereupon issue a citation substantially in the following form:

THE STATE OF
RHODE ISLAND AND PROVIDENCE PLANTATIONS.

To the sheriffs of several counties, or to their deputies, Greetings: We command you to summon the assessors of taxes of the town of _____ : to wit, _____ of _____ (if to be found in your precinct) to answer the complaint of _____ of _____ on the return day hereof (said return day being the _____ day of _____ A.D. 20_____) in the superior court to be holden at the county courthouse in _____ as by petition filed in court is fully set forth; and to show cause why said petition should not be granted. Hereof fail not, and make true return of this writ with your doings thereon. Witness, the seal of our superior court, at _____ this _____ day of _____ in the year _____, Clerk.

(c) Provided, that in case the person has not filed an account, or filed an appeal first within the local tax board of review, that person shall not have the benefit of the remedy provided in this section and in §§ 44-5-27 -- 44-5-31, unless: (1) that person's real estate has been assessed at a value in excess of the value at which it was assessed on the last preceding assessment day,

1 whether then owned by that person or not, and has been assessed, if assessment has been made at
2 full and fair cash value, at a value in excess of its full and fair cash value, or, if assessment has
3 purportedly been made at a uniform percentage of full and fair cash value, at a percentage in
4 excess of the uniform percentage; or (2) the tax assessed is illegal in whole or in part; and that
5 person's remedy is limited to a review of the assessment on the real estate or to relief with respect
6 to the illegal tax, as the case may be.

7 SECTION 4. This act shall take effect upon passage.

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LC003214
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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- APPELLATE TAX BOARD

1 This act would establish a five (5) member board to review decisions relating to
2 valuation, assessment and taxation of real and tangible property of individuals and corporations
3 from the tax review boards of the cities and towns prior to any appeal to the superior court and
4 establish municipal uniform tax rates for all classes of residential and commercial real property,
5 tangible personal property, vacant land, farm land, forest land and open spaces.

6 This act would take effect upon passage.

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LC003214
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