

## AD HOC TAXATION/ASSESSMENT ADVISORY COMMITTEE MEETING

JULY 5, 2011, 11AM, BARRINGTON PUBLIC LIBRARY

### 1. Call to order

Meeting called to order at 8:15 A.M. by Bob Manchester.

Present were Committee Members Robert Manchester (chairman & acting secretary), Joel Hellmann, and Donald Nessing. Also present were Michael Minardi, Tax Assessor; Peter DeAngelis, Town Manager; and Douglas Gablinske of AppraiseRI. Absent were Bob Dillon and Joop Nagtegaal. June Speakman, Town Council President, joined the meeting at approximately 8:50.

### 2. Approval of Minutes

Upon a motion duly made and seconded, the minutes of the meeting of June 6, 2011 were approved.

### 3. Revaluation Report

Bob Manchester distributed a document titled, "Points to discuss in Ad Hoc Committee Report," a copy of which is included with these minutes. Bob stated that he believed that all committee members needed to be present for a full discussion of the contents of the Committee's report regarding the recently completed revaluation. He recommended that such a discussion be held at a Committee meeting to be held at a mutually acceptable time after conferring with Messrs Dillon and Nagtegaal. With Messrs Hellman and Nessing concurrence, further discussion was tabled. Mr. Manchester requested that members review "Points to discuss..." document and add other items that they believed should be added to the list for future discussion.

### 4. Assessing Board of Review("ABR") Recommendations

Doug Gablinske passed out copies of Standards 4 and 5 of the USPAP 2006 Edition published by the Appraisal Foundation at pages 38 to 44, a copy of which is attached. Doug also said that he would locate a copy of the 2010 edition USPAP for future distribution. Doug reminded committee members of his comments at an earlier meeting regarding an appraiser's duty with respect to testifying concerning an opinion of value

prepared by the appraiser and asked that committee members review the two standards. A discussion ensued regarding the different professional responsibility and appraiser has when testifying and defending an appraisal of value verse an appearance at a hearing as an advocate for a property owner when not presenting a fair market value of her or his own. It was the consensus of the Committee that distinctions such as that should be communicated to the ABR and that the best forum for doing that would be at a training session conducted at least annually.

Doug also distributed a copy of a 2 page document titled, "NOTICE FROM THE TAX ASSESSOR'S OFFICE," a copy of which is attached. Doug indicated that the document had been prepared by the tax assessor of another Rhode Island community to be used as a guide to property owners appealing an assessment.

A lengthy discussion ensued concerning the cut-off dates for comparable sales used during revaluations, in the appeal process and to value estates for tax purposes; to whom the burden of proof fell (assessor vs property owner) regarding the fair value of a property and the need to document in the property record files explanations for changes to an assessment made by either the tax assessor or the ABR. During the discussion, Bob Manchester stated that it was his understanding that the Rhode Island Courts had established that the best evidence of fair market value was what a willing buyer paid a willing seller and that the second best evidence was an appraisal prepared by a Rhode Island licensed appraiser. A question was raised, but not answered, regarding whether the Town needed its own appraisal in defense of the CAMA produced assessment when appeals are filed that include an appraisal. Joel Hellman expressed his concern that property owners of lower valued real estate would be disadvantaged if comparable sales from a period after the date of assessment could be used during the appeal process since most owners of such properties were unlikely to receive an abate sufficient to cover the cost of an appraisal while owners of higher valued properties were more likely to engage an appraiser.

Bob Manchester distributed a list of items he suggested should be considered by the Committee for inclusion in its recommendations regarding the ABR. A copy of the document, titled "Assessment Board of Review," is included with these minutes. Peter DeAngelis stated that he agreed that a day-long training session for the ABR that

included the items listed should be conducted promptly after the Town Council had appointed new members and recommended that attendance at the training session should be made a condition to accepting appointment.

6. Assessment and Revaluation Standards

The Committee tabled discussion to the next meeting.

7. Date of Next Meeting

Bob Manchester said that he would poll all committee members to establish an acceptable meeting date.

8. Agenda for Next Meeting

The agenda will be similar to today's meeting: report on the revaluation, ABR, and an assessment standards document.

9. Adjourn

Upon a motion duly made and seconded, the meeting was adjourned at approximately 9:40 AM.

Respectfully submitted,

Bob Manchester, Acting Secretary

**AD HOC TAXATION/ASSESSMENT ADVISORY COMMITTEE MEETING  
TUESDAY, JULY 5, 2011 @ 8:00 A.M.  
MEETING ROOM, BARRINGTON PUBLIC LIBRARY**

**Agenda**

1. Call to Order
2. Approve minutes of the June 3, 2011 meeting
3. Revaluation Report
4. Assessing Board of Review Recommendations
5. Assessment and Revaluation Standards
6. Agenda for next meeting
7. Date of next meeting
8. Adjourn

The Town of Barrington will provide accommodations needed to ensure equal participation in all meetings. Please contact the Town Clerk's office prior to the meeting so arrangements can be made to provide such assistance. A request for accommodations can be made in writing to 283 County Road or by calling 401-247-1900, Ext. 301 (voice) or call 711 "Relay" if you are a TDY OR TDD user. The Barrington Town Hall, Barrington Public Library and Barrington Public Safety Building are accessible to the disabled.

Posted on July 1, 2011 at Barrington Town Hall, Barrington Public Library, Town of Barrington Web Site and Secretary of State Web Site.

## I. Points to discuss in Ad Hoc Committee Report

1. Committee unable to review preliminary assessments prior to publication.
2. Uniformity in neighborhoods improved.
3. Evidence that lower valued properties within neighbors generally assessed compared with sales prices than higher valued properties.
4. Too few sales for reliable results in some neighborhoods.
5. Need larger sample size.
6. Committee never received current list of sales included, excluded and under study.
7.  $\pm 15\%$  IA00 standard is too high to provide uniform assessment.
8. Several problem areas identified by Committee not fixed., ie neighborhood 10, beach area (see 11 Starboard Lane sale) and areas in Hampden Meadows.
9. Zoning used as a basis for assessment after AR told Committee they would not be.
10. How were changes made for example, 6 Apple Tree Lane
11. Standards defining items such as:
  - a) *Documentation when changing assessment/field card*
  - b) *Should grade be changed without an interior inspection*
  - c) *Easements*
  - d) *Wetlands*
  - e) *Other factors such as traffic noise, road traffic, proximity to commercial property*

1175 **STANDARD 4: REAL PROPERTY APPRAISAL CONSULTING, DEVELOPMENT**

1176 **In developing a real property appraisal consulting assignment, an appraiser must identify the**  
 1177 **problem to be solved, determine the scope of work necessary to solve the problem, and correctly**  
 1178 **complete the research and analyses necessary to produce credible results.**

1179 Comment: Real property appraisal consulting assignments encompass a wide variety of  
 1180 problems to be solved. However, the purpose of an assignment under this Standard is  
 1181 always to develop, without advocacy, an analysis, recommendation, or opinion where at  
 1182 least one opinion of value is a component of the analysis leading to the assignment  
 1183 results.

1184 In some assignments, the opinion of value may originate from a source other than the  
 1185 consulting appraiser. In other assignments, the consulting appraiser may have to develop  
 1186 the opinion of value as a step in the analyses leading to the assignment results.

1187 An opinion of value or an opinion as to the quality of another appraiser's work cannot be  
 1188 the purpose of an appraisal consulting assignment. Developing an assignment for those  
 1189 purposes is an appraisal or an appraisal review assignment, respectively. Misrepresenting  
 1190 the purpose of an assignment performed under this Standard is a violation of the ETHICS  
 1191 RULE.

1192 The ETHICS and COMPETENCY RULES apply to the appraiser performing an  
 1193 appraisal consulting assignment. Appraisers practicing under this Standard must perform  
 1194 the assignment with impartiality, objectivity, independence, and without accommodation  
 1195 of personal interests.

1196 Except when required by law, regulation, agreement, or choice, this appraisal consulting  
 1197 STANDARD does not apply to services provided by an appraiser acting under the  
 1198 standards of other professions or business activities. For example, when an appraiser who  
 1199 is also an investment consultant provides a service that does not require an opinion of  
 1200 value, that appraiser, acting as an investment consultant, is not performing an assignment  
 1201 addressed by this Standard.

1202 **Standards Rule 4-1**

1203 **In performing a real property appraisal consulting assignment, an appraiser must:**

- 1204 **(a) be aware of, understand, and correctly employ those recognized methods and techniques**  
 1205 **that are necessary to produce credible results;**
- 1206 **(b) not commit a substantial error of omission or commission that significantly affects the**  
 1207 **results of an appraisal consulting assignment; and**
- 1208 **(c) not render appraisal consulting services in a careless or negligent manner, such as by**  
 1209 **making a series of errors that, although individually might not significantly affect the**  
 1210 **results, in the aggregate affect the credibility of those results.**

1211 **Standards Rule 4-2**

1212 **In developing real property appraisal consulting assignment results, an appraiser must:**

- 1213 **(a) identify the client and other intended users;<sup>41</sup>**
- 1214 **(b) identify the intended use of the appraisal consulting assignment results;<sup>42</sup>**
- 1215 **(c) identify:**
- 1216 **(i) the analysis, recommendation or opinion to be developed; and**
- 1217 **(ii) the type and definition of value developed in the appraisal(s) that is a necessary**
- 1218 **component of an analysis supporting the appraisal consulting assignment results;**

1219 Comment: If the applicable type and definition of value is market value,

1220 ascertain whether that value is to be the most probable price:

- 1221 • in terms of cash; or
- 1222 • in terms of financial arrangements equivalent to cash; or
- 1223 • in other precisely defined terms; and
- 1224 • if the opinion of value is to be based on non-market financing or financing
- 1225 with unusual conditions or incentives, the terms of such financing must be
- 1226 clearly identified and the appraiser's opinion of their contributions to or
- 1227 negative influence on value must be developed by analysis of relevant
- 1228 market data.

- 1229 **(d) identify the effective date of the appraisal consulting assignment results;<sup>43</sup>**
- 1230 **(e) identify the physical, legal, and economic characteristics of the property, properties,**
- 1231 **property type(s), or market area that are relevant<sup>44</sup> to:**
- 1232 **(i) the analysis, recommendation or opinion to be developed in the appraisal consulting**
- 1233 **assignment; and**
- 1234 **(ii) an opinion of value that is a necessary component of an analysis supporting the**
- 1235 **appraisal consulting assignment results;**
- 1236 **(f) identify any extraordinary assumptions necessary in the appraisal consulting assignment**
- 1237 **and in developing the opinion(s) of value necessary to support the appraisal consulting**
- 1238 **assignment results;**

1239 Comment: An extraordinary assumption may be used in an assignment only if:

- 1240 • it is required to properly develop credible opinions and conclusions;
- 1241 • the appraiser has a reasonable basis for the extraordinary assumption;
- 1242 • use of the extraordinary assumption results in a credible analysis; and

<sup>41</sup> See Statement on Appraisal Standards No. 9, *Identification of Intended Use and Intended Users*.

<sup>42</sup> See Statement on Appraisal Standards No. 9, *Identification of Intended Use and Intended Users*.

<sup>43</sup> See Statement on Appraisal Standards No. 3, *Retrospective Value Opinions* and Statement on Appraisal Standards No. 4, *Prospective Value Opinions*.

<sup>44</sup> See Advisory Opinion 2, *Inspection of Subject Property*, and Advisory Opinion 23, *Identifying the Relevant Characteristics of the Subject Property of a Real Property Appraisal Assignment*. References to Advisory Opinions are for guidance only and do not incorporate Advisory Opinions into USPAP.

- 1243 • the appraiser complies with the disclosure requirements set forth in USPAP for  
1244 extraordinary assumptions.

1245 **(g) identify any hypothetical conditions necessary in the appraisal consulting assignment and in**  
1246 **developing the opinion(s) of value necessary to support the appraisal consulting assignment**  
1247 **results; and**

1248 Comment: A hypothetical condition may be used in an assignment only if:

- 1249 • use of the hypothetical condition is clearly required for legal purposes, for purposes  
1250 of reasonable analysis, or for purposes of comparison;  
1251 • use of the hypothetical condition results in a credible analysis; and  
1252 • the appraiser complies with the disclosure requirements set forth in USPAP for  
1253 hypothetical conditions.

1254 **(h) determine the scope of work necessary to produce credible assignment results in accordance**  
1255 **with the SCOPE OF WORK RULE<sup>45</sup>, including:**

1256 **(i) the appraisal consulting methods and techniques to be employed, and**

1257 **(ii) the research and analysis required to:**

- 1258 • **ascertain the relevance and credibility of an opinion of value obtained from a**  
1259 **source other than the appraiser performing the appraisal consulting**  
1260 **assignment, or**  
1261 • **develop an opinion of value that is a necessary component of an analysis**  
1262 **supporting the appraisal consulting assignment results;**

1263 Comment: An appraiser must ensure that any opinion of value used in an appraisal  
1264 consulting assignment was developed in compliance with STANDARD 1.

1265 If an opinion of value used in a real property appraisal consulting assignment is from a  
1266 source other than the consulting appraiser, the assignment may include a review, prepared  
1267 in compliance with STANDARD 3, of that appraisal. Alternatively, the appraiser may  
1268 accept an appraisal from another source using an extraordinary assumption in the  
1269 appraisal consulting assignment, provided that all conditions necessary to use such an  
1270 extraordinary assumption are fulfilled.

1271 If the opinion of value is from an appraisal developed by the appraiser performing the  
1272 real property appraisal consulting assignment, the appraiser must complete the steps set  
1273 forth in STANDARD 1.

<sup>45</sup> See Advisory Opinion 28, *Scope of Work Decision, Performance, and Disclosure*, and Advisory Opinion 29, *An Acceptable Scope of Work*. References to Advisory Opinions are for guidance only and do not incorporate Advisory Opinions into USPAP.

## STANDARD 5: REAL PROPERTY APPRAISAL CONSULTING, REPORTING

**In reporting the results of a real property appraisal consulting assignment, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading.**

Comment: STANDARD 5 addresses the content and level of information required in a report that communicates the results of a real property appraisal consulting assignment.

An appraiser must explain logically and convincingly the reasoning that leads to his or her conclusions. The flow of information must be orderly and progressive. The level of information necessary in the report is dependent on the intended use and intended users. The level of information detail in the report must be sufficient to enable the client and intended users of the report to understand the appraisal consulting assignment results and not be misled.

STANDARD 5 does not dictate the form, format, or style of real property appraisal consulting reports. The form, format, and style of a report are functions of the needs of intended users and appraisers. The substantive content of a report determines its compliance.

STANDARD 5

### Standards Rule 5-1

**Each written or oral real property appraisal consulting report must:**

- (a) **clearly and accurately set forth the appraisal consulting assignment results in a manner that will not be misleading;**
- (b) **contain sufficient information to enable the intended users of the appraisal consulting assignment results to understand the report properly; and**
- (c) **clearly and accurately disclose all assumptions, extraordinary assumptions, hypothetical conditions, and limiting conditions used in the assignment.**

Comment: The content of a real property appraisal consulting report must be sufficiently comprehensive so that an intended user can understand the problem addressed and the analyses, and follow the reasoning through each step of the analytical process. It is essential that throughout the report the data, analyses, assumptions and conclusions are logical and adequately supported.

### Standards Rule 5-2

**The content of each written real property appraisal consulting report must be consistent with the intended use of the appraisal consulting assignment results and, at a minimum:**

- (a) **state the identity of the client and any intended users, by name or type;<sup>46</sup>**

Comment: An appraiser must use care when identifying the client to ensure a clear understanding and to avoid violations of the Confidentiality section of the ETHICS RULE. In those rare instances where the client wishes to remain anonymous, an appraiser must still document the identity of the client in the workfile, but may omit the client's identity in the report.

<sup>46</sup> See Statement on Appraisal Standards No. 9, *Identification of Intended Use and Intended Users*.

1311 Intended users of the report might include parties such as lenders, employees of  
1312 government agencies, partners of a client, and a client's attorney and accountant.

1313 (b) state the analysis, recommendation or opinion developed;

1314 (c) state the intended use of the appraisal consulting assignment;<sup>47</sup>

1315 (d) state information sufficient to identify the real property pertinent to the appraisal consulting  
1316 assignment, and state the physical, legal, and economic characteristics of the property,  
1317 properties, property types, or market area pertinent to the assignment;<sup>48</sup>

1318 (e) state the effective date of the appraisal consulting assignment results, the date of appraisal  
1319 pertinent to each opinion of value used in an analysis in support of the appraisal consulting  
1320 results, and the date of the appraisal consulting report;<sup>49</sup>

1321 (f) state the scope of work used to develop the assignment results;<sup>50</sup>

1322 Comment: Because intended users' reliance on assignment results may be affected by the  
1323 scope of work, the report must enable them to be properly informed and not misled.  
1324 Sufficient information includes disclosure of research and analyses performed and might  
1325 also include disclosure of research and analyses not performed.

1326 When any portion of the work involves significant real property appraisal or appraisal  
1327 consulting assistance, the appraisal consultant must describe the extent of that assistance.  
1328 The signing consulting appraiser must also state the name(s) of those providing  
1329 significant real property appraisal or appraisal consulting assistance in the certification, in  
1330 accordance with SR 5-3.

1331 (g) summarize the information used in the appraisal consulting analyses, the appraisal  
1332 consulting methods and techniques employed, and the reasoning that supports the analyses,  
1333 opinions, and conclusions;

1334 Comment: If the value opinion used in the appraisal consulting assignment was not  
1335 performed by the consulting appraiser, the appraisal consulting report must include:

- 1336 • the information required in Standards Rule 3-2, or
- 1337 • a statement of the appraisal review results, and a reference to the appraisal review  
1338 documentation retained in the appraisal consultant's appraisal consulting assignment  
1339 workfile, or
- 1340 • a statement supporting the use of that appraisal as an extraordinary assumption in the  
1341 appraisal consulting assignment.

1342 If an opinion of value was developed by the consulting appraiser, the appraisal consulting  
1343 report must include the information required to comply with Standards Rule 2-2(a) or  
1344 (b)(ii) through (x). Standards Rule 2-2(c)(ii) through (x) is also permitted if the client is the  
1345 only intended user of the assignment results.

<sup>47</sup> See Statement on Appraisal Standards No. 9, *Identification of Intended Use and Intended Users*.

<sup>48</sup> See Advisory Opinion 2, *Inspection of Subject Property*. References to Advisory Opinions are for guidance only and do not incorporate Advisory Opinions into USPAP.

<sup>49</sup> See Statement on Appraisal Standards No. 3, *Retrospective Value Opinions*, and Statement on Appraisal Standards No. 4, *Prospective Value Opinions*.

<sup>50</sup> See Advisory Opinion 28, *Scope of Work Decision, Performance, and Disclosure*, and 29, *An Acceptable Scope of Work*. References to Advisory Opinions are for guidance only and do not incorporate Advisory Opinions into USPAP.

- 1346 (h) state the appraiser's appraisal consulting recommendations (if any), and conclusions or  
 1347 opinions;
- 1348 (i) clearly and conspicuously:
- 1349 • state all extraordinary assumptions and hypothetical conditions; and
  - 1350 • state that their use might have affected the assignment results; and
- 1351 (j) include a signed certification in accordance with Standards Rule 5-3.

1352 **Standards Rule 5-3**

1353 Each written real property appraisal consulting report must contain a signed certification that is  
 1354 similar in content to the following form:

1355 I certify that, to the best of my knowledge and belief:

- 1356 — the statements of fact contained in this report are true and correct.
- 1357 — the reported analyses, opinions, and conclusions are limited only by the reported  
 1358 assumptions and limiting conditions, and are my personal, impartial, and  
 1359 unbiased professional analyses, opinions, conclusions, and recommendations.
- 1360 — I have no (or the specified) present or prospective interest in the property that is  
 1361 the subject of this report, and I have no (or the specified) personal interest with  
 1362 respect to the parties involved.
- 1363 — I have no bias with respect to any property that is the subject of this report or to  
 1364 the parties involved with this assignment.
- 1365 — my engagement in this assignment was not contingent upon developing or  
 1366 reporting predetermined results.
- 1367 — my compensation for completing this assignment is not contingent upon the  
 1368 development or reporting of a predetermined value or direction in value that  
 1369 favors the cause of the client, the amount of the value opinion, the attainment of a  
 1370 stipulated result, or the occurrence of a subsequent event directly related to the  
 1371 intended use of this appraisal consulting assignment.
- 1372 — my analyses, opinions, and conclusions were developed, and this report has been  
 1373 prepared, in conformity with the *Uniform Standards of Professional Appraisal  
 1374 Practice*.
- 1375 — I have (or have not) made a personal inspection of the property that is the subject  
 1376 of this report. (If more than one person signs this certification, the certification  
 1377 must clearly specify which individuals did and which individuals did not make a  
 1378 personal inspection of the property).<sup>51</sup>
- 1379 — no one provided significant real property appraisal or appraisal consulting  
 1380 assistance to the person signing this certification. (If there are exceptions, the  
 1381 name of each individual providing significant real property appraisal or appraisal  
 1382 consulting assistance must be stated.)

1383 Comment: A signed certification is an integral part of the appraisal consulting report. An  
 1384 appraiser who signs any part of the appraisal consulting report, including a letter of  
 1385 transmittal, must also sign the certification.

1386 In an assignment that includes only assignment results developed by the real property  
 1387 appraiser(s), any appraiser(s) who signs a certification accepts full responsibility for all

<sup>51</sup> See Advisory Opinion 2, *Inspection of Subject Property*. References to Advisory Opinions are for guidance only and do not incorporate Advisory Opinions into USPAP.

1388 elements of the certification, for the assignment results, and for the contents of the  
1389 appraisal consulting report. In an assignment that includes personal property, business or  
1390 intangible asset assignment results not developed by the real property appraiser(s), any  
1391 real property appraiser(s) who signs a certification accepts full responsibility for the real  
1392 property elements of the certification, for the real property assignment results, and for the  
1393 real property contents of the appraisal consulting report.

1394 If the signing consulting appraiser(s) has relied on work from others, who do not sign the  
1395 certification, then the signing consulting appraiser(s) is responsible for the decision to  
1396 rely on such work. The signing consulting appraiser is required to have a reasonable basis  
1397 for believing that those individuals performing the work are competent and that their  
1398 work is credible.

1399 The names of individuals providing significant real property appraisal or appraisal  
1400 consulting assistance who do not sign the certification must be stated in the certification.  
1401 It is not required that the description of their assistance be contained in the certification,  
1402 but disclosure of their assistance is required in accordance with SR 5-2(f).

1403 **Standards Rule 5-4**

1404 **To the extent that it is both possible and appropriate, an oral real property appraisal consulting**  
1405 **report must address the substantive matters set forth in Standards Rule 5-2.**

1406 Comment: See the Record Keeping section of the ETHICS RULE for corresponding  
1407 requirements.

## NOTICE FROM THE TAX ASSESSOR'S OFFICE

It is **NOT** the job of this office to review your documentation to ensure you have completed packages. We review your application for key areas only. We do not make sure you have enough copies, appraisals, if you have supplied enough proof etc. You cannot add to your package once it is received by this office. The Board **MIGHT** accept additional items at your hearing however this is NOT recommended as you have 10 minutes to state your case. If you choose to bring items to your hearing you are essentially not giving the Board enough time to review your complaint.

### **TAXPAYER REQUIREMENTS/RESPONSIBILITIES**

The Board requires all appeals to follow the law as it's outlined in Chapter 5 of Title 44 of the General Laws of Rhode Island 1956 as amended. The Board requires all appeals to be submitted on the form described by law. Failure to complete this form in its entirety may result in the dismissal of your case. Include ORIGINAL and **THREE (3) COPIES** of the **entire** package you wish to submit. **The Assessor's office is unable to make these copies on your behalf.** If you do not submit copies, the Board members will not be in the position to preview your application prior to your hearing date.

You must:

- a. **Supply Original Application and copies on WHITE paper only.**
- b. Fill out the application in its entirety
- c. Have the **PROPERTY** owner's signature
- d. Write legibly or have it typed (**BLUE OR BLACK INK ONLY**)
- e. Include the owner's opinion of value
- f. **Include any and supporting documentation at the time of the application filing.**  
You cannot add to your package once you have submitted application to the Assessor's office.  
You are responsible for researching supporting evidence for your appeal.  
You can find most information on [www.visionappraisal.com](http://www.visionappraisal.com).  
**The Assessor's Office is unable to provide searches on your behalf.**
- g. Include a mailing address and telephone number of the property owner or their agent
- h. File this document between **August 5<sup>th</sup> and November 3<sup>rd</sup> (Appeals that are filed late will not be heard)**

- i. You may file an appeal if your property is:

OVERVALUED (assessed value is more than the fair market value as of December 31, 2008 for any reason, including clerical and data processing errors).  
Disproportionately assessed in comparison with other "like" properties located in the same type of neighborhood.

- j. You may present a written estimate of property value in the form of an appraisal performed by a **licensed or certified appraiser as of December 31, 2008**. They may demonstrate physical or mechanical problems with the property by providing a written statement indentifying the problems and costs to correct said problems. These statements **MUST** be signed by a contractor **licensed** to perform the work outlined.

- k. **Comparisons to other properties (physically) and Disproportionate Assessment:**

You must prepare and submit a list of those comparable properties at the time of filing application

#### **Comparisons to Sold Properties:**

Must have sold prior to December 31, 2008

Must be arms length transactions (**a transaction between two otherwise unrelated or affiliated parties**).

#### **Nuisance or other factor:**

You must document the impact of the problem through the use of market sales and follow the same guidelines as Comparisons to Sold Properties.

The Assessor has **45 days** from the date of your filing to render a decision. This decision will be sent to you (either by U.S. postal service or email). If you received a denial letter from the Assessor, you **MUST** sign this and return the document to the Assessor's office within **30 days** from the **date of mailing** to move forward for your application to be heard by the Board of Tax Appeals. The **original signature** is needed therefore we are unable to accept faxes, copies or emails of this document. If you do not wish to be heard by the Board or you fail to return it within 30 days your application will be withdrawn.

***Most hearings are scheduled by the property location NOT the filing date.***

#### COSTS

Date stamped copies of each application filed **15 each**  
If you supply your own copies we will date stamp them for free  
Vision Appraisal Field cards printed in this office **\$1.00 each**

## COMMERCIAL/INDUSTRIAL OWNERS

All appeals of commercial or industrial properties **MUST** include income and expense statements for the three (3) years preceding December 31, 2008.

***This information is required even if your appeal is based on another method of appraisal. It is HIGHLY recommended that you supply this information at the time of filing. Otherwise you may bring it to your hearing.***

## HEARING PROCESS

Hearings will be scheduled starting mid November and you will be notified of your hearing date via U.S. postal service or email. **Under no circumstances will hearing dates be given orally or via fax.** Hearing dates and applicants will be listed on the City of Newport's website <http://www.cityofnewport.com/city-council/boards-commissions/home.cfm> at least 2 weeks in advance.

The Board of Tax Appeals must hear your appeal within **90 days** of receiving your signed denial letter.

Each appeal is scheduled for a specific amount of time (generally 10 minutes). You are required to be on time, present your case and stay focused on the area you believe caused the alleged inaccurate assessment.

The Board can decide your appeal in your absence. However, if you want to be heard, the owner, legal entity or authorized representative **MUST** attend the hearing on the hearing date. The Board may excuse attendance if extenuating circumstance exist. **(The mere fact that the owner resides or otherwise will be out of state on the date of the hearing in and of itself does NOT constitute extenuating circumstances).** A request to excuse attendance must be in writing, and must document the extenuating circumstances that exist. Send the Board of Tax Appeals, 43 Broadway, Newport, RI 02840 or there is a link on the City of Newport's website to contact the chairperson through email.  
<http://www.cityofnewport.com/departments/finance/assess/appeals.cfm>  
**Under NO circumstances will a hearing be rescheduled without written approval from the Board of Tax Appeals.**

## BOARD OF TAX APPEALS

The Board is comprised of three (3) Members. The attendance of two (2) members is considered a quorum. If, in the event of a two (2) member board meeting, or one of the present members has a conflict of interest, the meeting will be rescheduled to heard by two impartial members.

The Board does not set the tax rate and does not control City Services. They will **NOT** entertain any appeal that focus on either concern.

The Board reserves the right to withhold a decision until a property is inspected, requested documents are provided or they have sufficient time to review the appeal.

Your assessment is based on the value of the Property, Land and Improvements.

The Board may reschedule a hearing for any reason with sufficient notice. You or your representative will be notified and notice will be on the website. <http://www.cityofnewport.com/city-council/boards-commissions/home.cfm>

The Board may dismiss an appeal of an appellant who is unprepared to go forward.

All decisions of the Board are **FINAL**. If you dissatisfied with the decision you may exercise your right to file in Superior Court (you have **30 days** from the Board's decision).

An appeal opens the property assessment for re-evaluation. As a result of your appeal the Board may order the Assessor to lower your assessment, raise your assessment or let it remain as originally assessed.

***If an appellant fails to comply with these rules or otherwise fails to provide information or documentation required by the Board, the Board will dismiss the appeal without rendering a decision otherwise adjudicating the merit of the appeal.***

## AUTHORIZED REPRESENTATIVE

The taxpayer has the right to have someone (Attorney, Appraiser, relative etc.) other than themselves represent them at the hearing and receive correspondence on their behalf as long as they sign an affidavit stating they give said person permission to do so. This affidavit must be notarized and must include:

**Taxpayer(s) full name**

**Date**

**Property Address**

**Confirm that they have authorized the appeal**

**Confirm the actual relief they are seeking from the Board**

**Authorized Representative's full name**

**Authorized Representative's mailing address & telephone #**

**Signature of property owner(s)**

## Assessment Board of Review

1. Training
  - a. Legal
  - b. Licensed appraiser
  - c. CAMA
2. Documentation:
  - a. All documents from appellant ahead of hearing
  - b. Field cards for all comps available
3. Enlarge board with alternates
- 4.