

**“TOWN OF NORTH PROVIDENCE”**

**NOTIFICATION OF APPELLANT PROCESS**

All real property owners must file an accounting by January 31<sup>st</sup>, 2013.

44-5-26. Any person aggrieved on any ground whatsoever by any assessment of taxes against him or her in any city or town, or any tenant or group of tenants, of real estate paying rent there from, and under obligation to pay more than one-half of the taxes hereon, may within thirty (30) days from the date of the first tax payment is due, file an appeal to the local assessor provided, however, if the person to whom a tax on real estate is assessed chooses to file an appeal, the appeal filed by a tenant or group of tenants will be void. For the purposes of the section, the tenant (s) has the burden of proving financial responsibility to pay more than one-half of the taxes. The Assessor has forty – five days to review and render a decision. The taxpayer if still aggrieved may appeal to the local tax board of review within ninety (90) days from the date the first tax payment is due. The local tax board of review shall, within ninety (90) days of the day the appeal was filed, hear the appeal and must render a decision within thirty (30) days of the date the hearing was held provided however, a city or town may request and receive extension from the director of the department of administration. 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 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.

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