

§ 44-5-15. Notice of assessors' meetings - Notice by taxpayer of intent to bring in account

Before assessing any valuations, the assessors of all the cities and towns shall cause printed notices of the time and place of their respective meetings to be posted in four (4) public places in their respective city or town, for three (3) weeks next preceding the time of their meeting, and shall advertise in a newspaper with a statewide circulation jointly, at least once a week for the same space of time. The cost of said advertisement shall be shared equally among all of the cities and towns. The notices require every person and body corporate liable to taxation to bring in to the assessors at the time they may prescribe a true and exact account of all the ratable estate owned or possessed by that person or body, describing and specifying the value of every parcel of the real estate as of December 31 in the year of the last update or revaluation and personal estate as of December 31 of the tax year, together with the additional information that may be prescribed by the assessors relative to the ratable estate as may be contained in any corporation or inheritance tax return filed with the state by the person within the year preceding the date of assessment next prior to the bringing in of the account. If any person or body corporate liable to taxation files with the assessors, on or before January 31 next following the date of assessment, a written notice of that person's or that body's intention to bring in an account, the person or body corporate may bring in to the assessors the account at any time between March 1 and March 15 next following the date of assessment. The notice of intention to bring in an account is deemed to have been filed with the assessors if the notice is sent to them by registered or certified mail, postage prepaid, postmarked before 12:00 A.M. midnight of the last day on which the notice may be filed. The account is deemed to be brought in to the assessors if the account is sent to them by registered or certified mail, postage prepaid, postmarked before 12:00 A.M. midnight of the last day on which accounts may be brought in pursuant to the provisions of this section. In case any person or body corporate fails to file any intention, that person or that body is deemed to have waived that person's or that body's right to file the account. All matters contained within the account filing are available for review only by assessment related personnel.

Cite as R.I. Gen. Laws § 44-5-15

§ 44-5-16. Oath to account brought in - Remedies after failure to bring in account - Effect on proration

(a) Every person bringing in any account shall make oath before some notary public or other person authorized to administer oaths in the place where the oath is administered that the account by that person exhibited contains, to the best of his or her knowledge and belief, a true and full account and valuation of all the ratable estate owned or possessed by him or her; and whoever neglects or refuses to bring in the account, if overtaxed, shall have no remedy therefor, except as provided in §§ 44-4-14, 44-4-15, 44-5-26 - 44-5-31, and 44-9-19 - 44-9-24. In case a taxpayer is, because of illness or absence from the state, unable to make the required oath to his or her account within the time prescribed by law, the taxpayer may, in writing, appoint an agent to make oath to his or her account within the time prescribed by the assessors, and the agent shall at the time of making the oath append his or her written appointment to the account, and for all purposes in connection with the account the taxpayer is deemed to have personally made the oath.

(b) No taxpayer shall be denied a right of review by means of the procedure described in this chapter: (1) of any assessment on his or her real property by reason of any claimed inadequacies, inaccuracies, or omissions in his or her listing of personal property; (2) nor in the case of his or her personal property by reason of any claimed inadequacies, inaccuracies, or omissions in his or her listing of real property; (3) nor in the case of real or personal property by reason of any claimed inadequacies, inaccuracies, or omissions, which are not substantial, in his or her listing of real or personal property, respectively.

(c) Notwithstanding § 44-4-24, tangible personal property introduced into or removed from any town or city during a calendar year shall be assessed as though the property was situated in the city or town for the entire calendar year unless the taxpayer has filed an account as provided in this section specifying the date on which the property was introduced or removed.

(d) Each city or town having a year of taxable ownership that measures length of ownership over the calendar year beginning immediately after the date of assessment shall adjust its year of taxable ownership so that it has a year of taxable ownership that measures length of ownership over the calendar year ending on the date of assessment.

Cite as R.I. Gen. Laws § 44-5-16

§ 44-5-20. List of ratable property

The assessors shall make a list containing the true, full, and fair cash value or a uniform percentage of its value as defined in §§ 44-5-12 and 44-5-38, as appropriate, of the ratable estate in the city or town, placing the real estate, tangible personal property except manufacturers' machinery and equipment, and manufacturers' machinery and equipment in separate columns, distinguishing real estate which is assessed specially as farm, forest, or open space land in accordance with the provision in § 44-5-12, and also distinguishing those who give in an account and those who do not and shall apportion the tax in accordance with the provisions of this chapter.

Cite as R.I. Gen. Laws § 44-5-20