

# Property Tax Guidelines

## Rhode Island

### Important Dates

<i>Valuation Date</i>	December 31st
<i>Tax Bills Due</i>	August 1st
<i>Assessment Cycle</i>	Full revaluation every 10 years, update every three years
<i>Valuation Notice</i>	Typically issued in early July
<i>Appeal Deadline</i>	October – December; varies by town

### Who is assessing?

Town Assessor

### How is the assessed value determined?

The assessed market value should be determined through the income approach, sales comparison approach and/or the cost approach. In reality, commercial real property is often assessed through mass appraisal, leaving many properties unfairly over-assessed.

### Which properties are the best candidates for appeal?

Properties that demonstrate high vacancy rates, deferred maintenance, functional or economic obsolescence, or tenant/operational issues. Assets that are not uniformly assessed with their competitive set should also be reviewed.

### What are the levels of appeal?

Assessor Informal  
Board of Review  
Superior Court



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