

April 22, 2025

VIA EMAIL

Chairman Stephen Casey
Committee on Municipal Government and Housing
Rhode Island House of Representatives
82 Smith Street
Providence, RI 02903
Email: HouseMunicipalGovernmentandHousing@rilegislature.gov

Re: Letter of Support – House Bill 6043

Dear Chairman Casey:

I am writing to express my strong support for House Bill 6043, which is an important piece of proposed legislation relating to the levy and assessment of property taxes. As an attorney who has been actively litigating tax appeals for approximately fifteen years, I appreciate the critical importance of clarity, efficiency and fairness in our property tax assessment and appeals processes.

This proposed legislation provides several practical amendments that will substantially improve the tax appeal process for both taxpayers and municipalities in addition to streamlining procedures and significantly enhancing procedural clarity. Some of these amendments include:

1. **Elimination of the Requirement to File an Account for Real Property:** The current requirement to file annual accounts for real property imposes unnecessary burdens on taxpayers without adding meaningful value to the assessment process. Removing this requirement simplifies administrative procedures, reducing confusion and procedural hurdles for taxpayers and municipalities alike.
2. **Use of Specific Calendar Dates for Appeals to the Tax Assessor:** Establishing fixed calendar dates that apply statewide (such as filing by November 15 and receiving assessor responses by December 31) greatly simplifies timelines. This change removes

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ambiguity related to counting days from the first installment of taxes and enhances transparency and predictability for all involved.

3. **Elimination of the Annual Appeal Requirement in the Second and Third Years of a Revaluation Cycle:** By removing the obligation to repeatedly appeal assessments in non-revaluation years, this measure eliminates redundant administrative burdens. It reduces workload pressures on both assessors and boards while allowing taxpayers to avoid unnecessary repeated filings.
4. **Allowing Amendment of Superior Court Petitions:** Permitting taxpayers to amend existing Superior Court petitions to include appeals for subsequent tax years within the same revaluation cycle significantly improves judicial efficiency. This prevents repetitive and redundant filings, reducing court congestion and legal expenses for both taxpayers and municipalities.

Additionally, it is important to note that the author of the bill, Judge Richard A. Licht, is uniquely qualified to propose these amendments. Judge Licht has extensive experience litigating tax appeals before taking the bench and presiding over such cases. His in-depth understanding of the law and firsthand experience with these appeals ensures that the proposed amendments will directly benefit litigants and the Court alike.

Collectively, these proposed changes will lead to a more streamlined and efficient tax assessment and appeal process. The proposed legislation offers clear benefits in terms of reducing administrative burdens, fostering transparency and providing greater certainty for all stakeholders involved.

I respectfully urge your committee to support and advance this beneficial legislation. Thank you for your consideration.

Sincerely,

/s/ Hamza Chaudary

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