

**STATE OF RHODE ISLAND
TAX ASSESSORS' NOTICE
2026**

Whereas, the tax assessors of the state of Rhode Island are directed by the General Laws of Rhode Island, as amended, to assess annually the valuation of all ratable property of their said city or town, and to make such assessment of valuations as of December 31, 2025 at twelve o'clock midnight.

Now, therefore, notice is hereby given that pursuant to the provisions of R.I. Gen. Laws § 44-5-15, and in conformity with the law in relation to the assessment of valuation, every person and body corporate liable to taxation is required to bring in to the assessor a true and exact account of all tangible personal property owned or possessed by them, describing and specifying the value of the tangible personal property in accordance with R.I. Gen. Laws § 44-5-12.1.

Such accounts must be filed with the assessor's office in the city or town hall in said city or town of property location between January 2, 2026 and January 31, 2026 during regular business hours (excluding weekends and holidays). The account shall be deemed to have been filed with the assessor if the same shall be sent by registered mail, postage prepaid, postmarked before twelve o'clock midnight of the last day of which accounts may be brought in.

Provided, however, that if any person or body corporate liable to tangible personal property taxation shall file with the assessors on or before January 31, 2026 a written notice of their intention to bring in an account, such person or body may then bring in to the assessors the account at any time before March 15, 2026. The notice of intention to bring in an account shall be deemed to have been filed with the assessor if the same shall be sent by registered mail, postage prepaid, postmarked before twelve o'clock midnight of the last day on which the notice may be filed; provided, however, in case any such person or body corporate shall fail to file any intention as foresaid, they shall be deemed to have waived their right to file such account. Pursuant to R.I. Gen. Laws § 44-5-16, every person bringing in such account shall make oath before some notary public or other person authorized to administer oaths in the place where such oath is administered that the account by them exhibited contains to the best of their knowledge and belief, a true and full account and valuation of all such tangible personal property owned or possessed by them; and whoever neglects or refuses to bring in such account, if overtaxed, shall have no remedy therefore, except as provided in R.I. Gen. Laws §§ 44-4-14, 44-4-15, 44-5-26 to 44-5-31, inclusive, and 44-9-19 to 44-9-24, inclusive.

Except for the \$50,000 exemption provided by R.I. Gen. Laws § 44-5.3-1, all persons entitled to exemptions from taxation of tangible personal property as provided by the General Laws of Rhode Island, as amended, or by special local ordinances pertaining to elderly exemptions and veterans exemptions, tangible personal property exemptions, or any other type of exemption shall present to the assessor due evidence that they are so entitled to such exemption on or before the local community's required filing date.

Executors, administrators, guardians and trustees are hereby notified that all the foregoing applies to them and to trust estates as well as to other persons and property.