

Published on *The National Law Review* <https://natlawreview.com>

Now is the Time to Appeal Excessive 2022 Rhode Island Commercial Property Tax Assessment

Article By:

Stephen J. MacGillivray

Mark A. Pogue

January 31, 2023 is the first of several deadlines that must be met in order to appeal your excessive property tax assessment. If you miss it, you will be foreclosed from bringing an appeal, or even effectively arguing that the assessment is too high.

In order to contest an excessive assessment, owners (and lessees in some instances) must file a **Notice of Intent to Bring an Account by January 31**, pursuant to Rhode Island General Laws section 44-5-15. The owner must then file a sworn statement by **March 15** (sometimes referred to as “bringing in an account”) attesting to the owner’s belief as to the “true and full” value of the property. “Whoever neglects or refuses to bring in the account ... shall have no remedy” except in very limited circumstances. See [R.I.Gen.Laws section 44-5-16](#).

With recent changes in the real estate market, 2023 may be a very favorable year to contest your Rhode Island commercial property tax assessment, as assessments will be based on 2022 performance.

©2025 Pierce Atwood LLP. All rights reserved.

National Law Review, Volume XIII, Number 5

Source URL: <https://natlawreview.com/article/now-time-to-appeal-excessive-2022-rhode-island-commercial-property-tax-assessment>