

# Annual Return to Cumberland, R. I. Tax Assessor

**The Law is Mandatory - A Return Must Be Filed (RI Law Section 44-5-15, as amended)**

**And Mail To: Tax Assessor, 45 Broad Street Cumberland, RI 02864**

Statement of Valuation as of 12/31/25

Acct #

← This name and mailing address  
will be used for tax bill.  
Please change if incorrect.

For your convenience, we have supplied you with this form for the declaration of taxable property located in Rhode Island. According to The General Laws of Rhode Island, taxable property must be declared to the Assessor between **DECEMBER 31, 2025** and **JANUARY 31, 2026**. If a taxpayer is unable to make such declaration within the prescribed time, they may submit written notice prior to **JANUARY 31**, of intention to submit declaration by **MARCH 15**. Failure to file a true and full account, within the prescribed time, eliminates the right to appeal. **No amended returns will be accepted after MARCH 15th.**

Thank you for your cooperation. If we can be of assistance, please feel free to come to our office at Town Hall, 45 Broad Street Cumberland, RI or call (401) 728-2400, extension 158 or 159.

**STATE LAW REQUIRES THE FILING OF THIS DECLARATION.**

**FAILURE TO DO SO MAY RESULT IN AN INCREASED ASSESSMENT. THIS FORM IS NOT SUBJECT TO PUBLIC INSPECTION.**

My Residence Is:

I, (Name) \_\_\_\_\_

\_\_\_\_\_

(Title) \_\_\_\_\_

\_\_\_\_\_

am responsible for the information contained within this form.

My Daytime Phone Number Is: \_\_\_\_\_

**Give a Full, General Description of Your Business Operation: NAICS#** \_\_\_\_\_

Mfg.  Wholesale  Retail  Other \_\_\_\_\_  
Number of employees as of December 31, 2025 \_\_\_\_\_ Square Feet Occupied \_\_\_\_\_

Do you own or lease the space occupied? \_\_\_\_\_ Monthly Rent: \_\_\_\_\_

Ownership:  Corporation  Co-Partnership  Individual

NAME(s): \_\_\_\_\_

Business Name/DBA: \_\_\_\_\_

Business Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

## **SECTION 1 REAL ESTATE OWNED**

If You Need Additional Space Attach Addendum

LOCATION AND DESCRIPTION	Assessor's		Claimed Full Value	
	Plat(s)	Lot(s)	Land	Improvements

## SECTION 2 SHORT LIFE - COMPUTER EQUIPMENT ONLY

Please list all short life (PC computer equipment separately) in this section. **Manufacturers** include all equipment **NOT** used directly in the actual manufacturing process.

Attached a separate sheet if necessary. *LIST ALL LEASED/RENTED EQUIPMENT IN SECTION 8.*

Calendar Year Purchased	Acquired New or Used	Acquisition Cost	Depreciation Rate	Claimed Full Value	Assessor's Use Only
2025			5%		
2024			20%		
2023			40%		
2022			70%		
2021 and Prior			80%		
<b>TOTALS</b>					

## SECTION 3 TANGIBLE PERSONAL PROPERTY

List by year the total acquisition cost for all furniture, fixtures, equipment, signs and unregistered vehicles owned by you that are used in conducting the operations of any retail, wholesale, service, contracting, professional or other type of business that have an economic life up to 12 years. (See back page to list disposed items.)

*Manufacturers should only report all furniture, fixtures and equipment NOT used directly in the actual manufacturing process.*

**IMPORTANT:** Be sure to declare all acquisitions still in use, even though fully depreciated on your books. *List all leased / rented equipment in Section 8. Be sure to list all computer equipment separately in Section 2.*

Calendar Year Purchased	Acquired New or Used	Acquisition Cost	Depreciation Rate	Claimed Full Value	Assessor's Use Only
2025			5%		
2024			10%		
2023			20%		
2022			30%		
2021			40%		
2020			50%		
2019			60%		
2018 and prior			70%		
<b>TOTALS</b>					

## SECTION 4 LONG LIFE ASSETS

List by year the total acquisition cost for all assets that have an economic life of 13 years or more. Manufacturers should only report assets that are NOT used directly in the actual manufacturing process. **IMPORTANT:** Be sure to declare all acquisitions still in use - even though fully depreciated on your books. *List all leased / rented equipment in Section 8. DO NOT duplicate assets reported in Sections 2 and 3.*

Calendar Year Purchased	Acquired New or Used	Acquisition Cost	Depreciation Rate	Claimed Full Value	Assessor's Use Only
2025			5%		
2024			10%		
2023			15%		
2022			20%		
2021			25%		
2020			30%		
2019			35%		
2018			40%		
2017			45%		
2016			50%		
2015			55%		
2014			60%		
2013			65%		
2012 and prior			70%		
<b>TOTALS</b>					

## **SECTION 5 BUILDINGS & IMPROVEMENTS ON LEASED LAND**

Property Address: \_\_\_\_\_ PLAT \_\_\_\_\_ LOT \_\_\_\_\_

Property Used For: \_\_\_\_\_ CLAIMED FULL VALUE:

Name of Landowner: \_\_\_\_\_ \$ \_\_\_\_\_

Is Lease Recorded? Yes  No  Dates Of Lease: From \_\_\_\_\_ To \_\_\_\_\_

## **SECTION 6 INVENTORY / STOCK IN TRADE / SUPPLIES**

This Section to be used by ALL BUSINESSES, INCLUDING MANUFACTURERS  
Also include any consigned inventories.

Your Average Monthly Stock In Trade / Supplies Inventory at Cost \_\_\_\_\_ (FIFO Method)

Your Average Monthly Retail / Wholesale Inventory at Cost \_\_\_\_\_ (FIFO Method)

Below, list the value of your Retail / Wholesale Inventory by MONTH.

January: \_\_\_\_\_ February: \_\_\_\_\_ March: \_\_\_\_\_ April: \_\_\_\_\_

May: \_\_\_\_\_ June: \_\_\_\_\_ July: \_\_\_\_\_ August: \_\_\_\_\_

September: \_\_\_\_\_ October: \_\_\_\_\_ November: \_\_\_\_\_ December: \_\_\_\_\_

Planned floor goods must be included.

## **SECTION 7 MANUFACTURER INVENTORIES WHICH YOU CLAIM EXEMPT**

(RI Law 44-5-38, as amended)

Type of Inventory	City and State of Manufacture	Claimed Full Value 100%
Raw Materials		
Goods in Progress		
Finished Goods		
	<b>TOTAL</b>	\$

## **SECTION 8 LEASED / RENTED / CONSIGNIED TANGIBLE PERSONAL PROPERTY**

*This Section to be Used by All Businesses INCLUDING MANUFACTURERS*

Owner/Address	Item Description	Cost New	Lease Term	Monthly Rent	Lease #

## **SECTION 9 TANGIBLE PROPERTY LEASED OR RENTED TO OTHERS**

On December 31, 2025, if you owned any items of tangible personal property (except registered motor vehicles), which you leased or rented to others, **attach a separate schedule to this form and report all of the following information for each item:**

Lessee's name and location of property, description of property, your acquisition cost, date of acquisition or installation, date of manufacture, monthly rental or lease income, and dates of lease.

## **SECTION 10 LEASEHOLD IMPROVEMENTS**

Fixtures, etc. owned by you and attached to or used in real estate owned by others and not reported elsewhere.

Leasehold improvements include, but are not limited to, wall paneling, carpeting, tile on wall and floors, ceilings, electrical and plumbing fixtures, partitions, building additions and the like.

Calendar Year Purchased	Description of Improvement	Improvement Cost	Depreciation Rate	Claimed Full Value	Assessor's Use Only
2025			5%		
2024			10%		
2023			20%		
2022			30%		
2021			40%		
2020			50%		
2019			60%		
2018 and prior			70%		
<b>TOTALS</b>					

## **SECTION 11 SIGN YOUR RETURN AND NOTARIZE**

I do hereby certify and declare that, to the best of my knowledge and belief, the foregoing is a true and complete list of all real estate and personal property owned by said Corporation, Co-Partnership or Individual in or ratable in said Town/City on the said thirty-first day of December, 2025 at 12 o'clock midnight, Eastern Standard time; that the value placed against each item thereof is the full and fair-cash value thereof at said time.

<b>Please Sign Here</b>	Under penalties of perjury, I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. <b>All Business returns must be notarized or they will be returned as Incomplete. See Below.</b>		
	Signature	Date	Title

On _____, _____, personally appeared before me and made oath that the foregoing account, by him/her signed and exhibited, contains to the best of his/her knowledge and belief, a true and full account and valuation of all the ratable estate owned or possessed by said corporation, co-partnership, or individual.	
Signature of Notary Public and Date	<b>All Business Returns must be Notarized</b>
My Commission Expires: _____	

**If you are no longer in business, please state the date the business closed and where the assets are, then return the form to us. Failure to respond by January 31, 2026 will result in a 2026 Tax Bill.**

**Leasing Companies: Please provide disposition list. If you no longer hold the leases, we need to know where the equipment went - was it sold to lessee, returned to you, other, etc. Thank you**