Rhode Island Local Taxation Supreme Court Cases

Chronological Listing

Year	Case Name	Citation
1853	**PROV. & WORC. RAILROAD CO. v. WRIGHT**	2 R.I. 459

The rails, sleepers, and bridges of a railroad corporation, together with its easement in the land within the located limits of the road, are real estate, and liable to taxation in the towns where they are situated.

1859	**SECOND UNIVERSALIST SOCIETY v. CITY of PROV.**	6 R.I. 235

When lands held under leases are taxed to a particular entity, and no notice is given to discontinue this practice, then the taxpaying entity is equitably estopped from objecting to the assessment.

1859	**GREENE v. GARDINER**	6 R.I. 242

Persons are taxable for their personal estate in the towns in which they have their actual abode for the greater portion of the preceding twelve months. Previous places of actual abode are not taken into account retroactively.

1859	**MC CULLOCH v. DODGE**	6 R.I. 346

When the time of redemption of an estate sold for taxes is past, an owner cannot avail himself of a waiver of the tax title if there is an unmet condition requiring proof of ownership and a former right to redeem.

1860	**WOODMAN v. AMERICAN PRINT WORKS**	6 R.I. 470

Cotton cloth, which is in process of being printed and prepared for market, is not taxable because such cloth is not merchandise or stock in trade.

1862	**STEERE and TINKHAM v. WALLING**	7 R.I. 317

Movable machinery was not to be treated as real estate, and to be taxed specifically, but rather a portion of the personal property of its owner, from which value should be deducted the actual indebtedness of the owner, and a tax levied only on the excess.

1864 **BARBER v. POTTER** 8 R.I. 15

Not being an inhabitant of this state at the time the tax was assessed, there was no liability to be taxed for personal property.

1866 **ARNOLD v. DAVIS** 8 R.I. 341

The actual place of abode of a taxpayer is the town where he has a home and family, irrespective of his absences for business purposes.

1869 **TRIPP v. BROWN** 9 R.I. 240

All ratable personal property shall be taxed in the town where the owner shall have his residence for the larger portion of the twelve months preceding. This rule applies both to persons who have moved as well as persons with dual residences.

1870 **PROVIDENCE ATHENAEUM v. TRIPP** 9 R.I. 559

Public library, as used in an exempting clause, does not apply to an incorporated library, the ownership of which is in the corporation and the privilege of using it is confined to its stockholders and their immediate families.

1873 **CAPWELL v. HOPKINS** 10 R.I. 378

An assessment of property is not invalidated by the assessor's omission to tax a parcel of real estate of which the assessor was ignorant.

1877 **PECKHAM v. BICKNELL** 11 R.I. 596

A collector, acting under process valid on its face, is not liable for his official acts in the collection of taxes although there are defects in the levy or assessment.

1878 **ST. JOSEPH'S CHURCH v. ASSESSOR of TAXES of PROVIDENCE** 12 R.I. 19

Free public schools exempted from taxation are only those schools established under the statutory laws of the state. Therefore, realty held by a religious corporation and used to furnish gratuitous instruction in parochial schools is taxable. Residence of a priest is not a building for religious worship and thus exempt from taxation because it contains one room used as a chapel.

1878 **ST. MARY'S CHURCH v. TRIPP** 14 R.I. 307

A building occupied and used for religious purposes is tax exempt although it is incidentally or occasionally used for educational purposes.

1879 **AILMAN v. GRISWOLD** 12 R.I. 339

In provision for taxation of ratable personal property in the town where the owner had actual place of abode for the larger portion of twelve months, larger portion means more than half of them in duration of time

1880 **CLEVELAND v. TRIPP** 13 R.I. 50

Statute authorizing city to make assessments on estates abutting a part of street in which sewers were laid was not unconstitutional.

1882 **YOUNG v. JOSLIN** 13 R.I. 675

Separate parcels of land of the same owner should be separately described and valued. Failure to do so results in an illegal assessment and levy.

1882 **BULL v. GRISWOLD** 14 R.I. 22

If the owner of different parcels of land conveys all parcels, the grantee of that parcel last conveyed is compelled by levy to pay the tax on all parcels, and cannot compel contribution.

1883 **PROPRIETORS of SWAN POINT CEMETERY v. TRIPP** 14 R.I. 199

Charter of a cemetery corporation exempted all its real estate held for cemetery purposes from taxes and assessments, and any land subsequently acquired was exempt from a sewer assessment.

1885 **HOPKINS v. YOUNG** 15 R.I. 48

Assessment lists are not void if they sufficiently describe the estates taxed, regardless of uncertainty due to a lack of the usage of dollar signs.

1886 **DUNNELL MANUFACTURING CO. v. NEWELL** 19 R.I. 302

Personal property to be taxed should be specifically assessed; the assessment roll must show that an assessment is made only on permitted kinds of personalty.

If the assessment is entire, and any part is void, the whole is void.

A tax illegally assessed can be recovered if paid under protest, but not if voluntarily paid.

1887 **BISHOP v. TRIPP** 15 R.I. 466

Sewer assessments are not unconstitutional since they do not violate provisions requiring uniform taxation because made by fixed rule to be applied in all cases, and not in proportion to benefit received.

1888 **BOWEN v. NEWELL** 16 R.I. 238

Statute gave town councils power to exempt from taxation, and, therefore, the power to give such exemption as one of the terms of a grant which gave a right to lay water pipes and construct reservoirs.

1888 **COVENTRY COMPANY v. ASSESSORS of TAXES of COVENTRY** 16 R.I. 240

A taxpayer must file an account of all his ratable estate both realty and personalty; ratable property meaning all property capable of being appraised, and not simply that which is taxable.

1889 **SULLIVAN v. PECKHAM** 16 R.I. 525

Once an assessment is completed and delivered to the town clerk, the assessors cannot add the name of an omitted property holder. Assessors should tax every citizen rendering an account unless the account is false or accountant is unable to pay the tax.

1891 **TRIPP v. TORREY** 17 R.I. 359

A person who neglects or refuses to bring in an account of his ratable estate, if overtaxed, has no remedy and cannot claim to be overtaxed or not subject to taxation.

1891 **NARRAGANSETT PIER CO. v. ASSESSORS of TAXES of DISTRICT of NARRAGANSETT** 17 R.I. 452

An oath made to a prepared list of ratable estate must be made by one authorized to do so by a corporation. The list could not be a basis for relief if not presented under the oath of one properly authorized.

1892 **EVANS v. NEWELL** 18 R.I. 38

An assessment which does not identify the land assessed, and does not show an owner whether lands other than his own are included is invalid. An assessment on separate tracts in a group without separate descriptions is invalid.

1893 **CLARKE v. TINKHAM** 20 R.I. 790

A true and exact account of a ratable estate is insufficient for failure to set forth separate parcels specifying the value of each where the description is “goods, chattels, wares and merchandise”.

1895 **MC TWIGGAN v. HUNTER** 18 R.I. 776

The whole assessment is illegal, due to lack of uniform distribution, when the assessors intentionally omit property liable to taxation from the list of ratable property, and willfully neglect to assess such property.

When notice of an assessment is not given as required, the assessment is invalid.

1895 **TAYLOR v. NARRAGANSETT PIER COMPANY** 19 R.I. 123

An assessment which includes several tracts of land under the common description of “beach” is invalid, where that description does not identify the land with certainty and the owner cannot tell whether lands other than his own are included.

1895 **MC TWIGGAN v. HUNTER** 19 R.I. 265

Omission of property from the assessment was unauthorized and illegal when the exemption from taxes for ten years of a building erected for manufacturing purposes was not voted upon by the electors nor approved by the town council as required by the act passed by the General Assembly.

Omission of property liable to taxation from the assessment will not invalidate the whole assessment when such omission was not intentional, but arose solely from a mistake of law or fact or error of judgement.

1895 **RUMFORD CHEMICAL WORKS v. RAY** 19 R.I. 302

Since a business corporation is taxable only for personalty specifically mentioned by statute, assessment is void when assessment roll fails to show assessment was limited to those types of personalty.

1896 **RUMFORD CHEMICAL WORKS v. RAY** 19 R.I. 456

Payment of taxes, accompanied by a protest and notice of reservation of right to sue to recover the sum, is not voluntary. A protest need not specify wherein the assessment is illegal.

1896 **QUIMBY v. WOOD** 19 R.I. 571

Action of assessors of a fire district to reduce the valuation of property after the assessment roll had been delivered to the collector, though unauthorized, does not invalidate the entire assessment.

Taxes are not liens unless made so by statute. Fire district taxes are not liens on the land against which they were assessed.

1896 **NEWPORT ILLUMINATING CO. v. TAX ASSESSORS of NEWPORT** 19 R.I. 632

This case draws a distinction between what constitutes real property versus personal property, and what constitutes taxable personalty versus nontaxable. Involves discussion of steam-powered dynamos, switchboard, and poles and wires.

1897 **BROWN UNIVERSITY v. GRANGER** 19 R.I. 704

Constitutional provision stating that “burdens of state ought to be fairly distributed among its citizens” does not affect property exempted from taxation by charter of university. The “college estate” exempted from taxation included not only the grounds and buildings, but also all property held by way of endowment.

1897 **LINDSAY v. ALLEN** 19 R.I. 721

The payment of tax by the owner of property after a warrant has been levied for the collection of the tax is a compulsory payment. A suit to recover taxes paid under compulsion is valid against the collector but not the town treasurer.

1897 **NEW YORK, NEW HAMPSHIRE AND HARTFORD RAILROAD COMPANY v. SMITH** 20 R.I. 34

An account is sufficient if it covers all the ratable estate the company has, even if it did not separately specify and value every parcel.

1897 **MOWRY v. SLATERSVILLE MILLS** 20 R.I. 94

An assessment roll is valid when the assessors substantially adopt the account of the personalty submitted by the owner.

When the values of the real and personal estate were entered separately on the assessment roll and added together to compute the tax, the invalidity of the assessment of the real estate does not void the entire assessment.

1898 **MC ADAM v. HONEY** 20 R.I. 351

An assessment is deemed to be made on the day following the last date upon which the taxpayers were notified to bring in their accounts.

If the holder of one parcel pays the whole of the tax upon a multi-parcel estate to prevent a tax sale, he is entitled to recover from the new owners of the other parcels.

1898 **WOOD v. QUIMBY** 20 R.I. 482

The notice given by the assessor of taxes relative to the assessment of a tax is fatally defective if it does not require the taxpayer to bring in an account of ratable property.

1900 **CRAFTS v. RAY** 22 R.I. 179

When a statute authorizes the electors of a town to exempt from taxation for a period of years manufacturing property as may be located in said town in consequence of such exemption, and when a majority of taxpayers authorizes and the town council approves such exemption is a constitutional use of legislative power.

1900 **FISH v. COGGESHALL** 22 R.I. 318

Taxes on real estate shall be assessed to the owner. One whose parol offer to purchase real estate had not been accepted was not an equitable owner against whom a tax could be assessed.

1901 **KETTELLE v. WARWICK & COVENTRY WATER CO.** 23 R.I. 114

Notice given by the assessors of taxes was not fatally defective because it omitted to use the word “require” relative to bringing in a true and exact account.

When the General Assembly has by act validated an assessment originally illegal, in an action to recover an assessed tax this illegality cannot be considered as a defense.

1901 **CLARKE v. GREENE** 23 R.I. 118

In an action to recover money paid for taxes on the ground that several parcels were illegally assessed as one tract, a plea that the land always has been assessed as one tract is not a defense; the owner is not estopped by having previously submitted to illegal assessments.

1901 **TAFT v. BALLOU** 23 R.I. 213

A tax is void if there is no proof that notice of the time and place of the assessor’s meeting had been posted in three public places for three weeks preceding the time of the meeting.

1902 **IN re CITY of PAWTUCKET** 24 R.I. 86

For exemption from taxation of free public school buildings and those used for religious worship, the buildings and land must be used exclusively for religious and educational purposes. Partial use of a building as residence for teachers does not qualify it for exemption from taxation.

1902 **WARWICK & COVENTRY WATER CO. v. CARR** 24 R.I. 226

An assessment is not invalid because of the failure of the assessors to date the assessment as required.

When assessors place a greater valuation on property than is proper, the remedy of the taxpayer is for overtaxation, and not a release from the entire tax.

1905 **TEFFT v. LEWIS** 27 R.I. 9

When a school district was abolished, and a tax was to be levied upon the whole town equal to the amount of appraisal and a proportional remittance made to the taxpayers of each school district, the requirements of appraisal and remittance were mandatory. An assessment made against taxpayers without meeting the appraisal and remittance requirements was illegal and void.

1907 **MATTESON v. WARWICK & COVENTRY WATER CO.** 28 R.I. 570

A notice, requiring taxpayers to present their accounts between two dates prior to that specified in the notice on which the assessors would meet for the purposes of assessing the tax and determining ownership, was void, and, therefore, the taxpayer is not deprived of his right to defend against a tax illegally assessed him by his failure to return an account of his taxable property.

1910 **CARR v. CAMPBELL** 30 R.I. 325

When only two of three assessors elected qualified, proceedings by such two as a board are invalid because provisions of the law require that the number shall not be less than three.

1910 **SMITH v. DE ROBBIO** 30 R.I. 464

When part of a lot was located in another city, but the remaining part was susceptible to an accurate description, the assessment was void because separate parcels were not described nor valued separately.

1911 **LINDGREN v. DOUGHTY** 32 R.I. 524

A building on leased land, held under an unrecorded lease, is not real estate for taxpayers because of the lack of recordation. A remedy for the nonpayment of taxes on the leased premises as personal property should be pursued rather than a tax sale.

1911 **WHITFORD BARTLETT & CO. v. CLARKE** 33 R.I. 331

A statement via letter containing a protest against the assessment and payment of the taxes was sufficient to sustain an action to recover the tax, though it did not state the grounds on which the tax was illegal.

1912 **HASSETT v. EVERSON** 33 R.I. 400

An assessment is invalid if the dates given for rendering an account of ratable estate precede the actual date the assessors would meet for the purpose of assessing the tax.

1912 **GREENOUGH v. BD. of CANVASSERS OF PAWTUCKET** 33 R.I. 559

A personal property tax assessment, that did not specifically identify the property assessed, did not invalidate it as a discrimination against owners of assessed real property.

An objection that assessors did not use a lawful method to assess a large number of persons for personal property tax was unsustainable under the presumption of regularity of official action.

1912 **GREENOUGH v. BD. of CANVASSERS of CENTRAL FALLS** 34 R.I. 84

Assessors must assess every person and all property liable to taxation without preference to whether accounts are filed by taxpayer.

1912 **LONSDALE COMPANY v. TAFT** 34 R.I. 496

Granting of a petition for exemption from taxation for a period not exceeding ten years constitutes an exemption for ten years.

Exemption from taxation of manufacturing property does not begin to run until such property is located in the town granting the exemption.

1914 **HORGAN v. TAYLOR** 36 R.I. 232

A notice by assessors that taxpayers must bring in a verified account was defective in not fixing the time for the valuation of the property, and such assessment was deemed to have been made the day following the last day on which taxpayers were notified to bring in account.

1915 **PENDLETON v. BRIGGS** 37 R.I. 352

Irregularity in the election of a town collector does not affect the validity of an assessment.

A notice by assessors which recites the vote ordering a tax, and requires taxpayers to bring in their accounts at a specified time is sufficient.

1915 **PENDLETON v. BRIGGS** 37 R.I. 471

Tax roll held to bear date when assessment was made, whatever the delay in completing it.

1917 **STONE v. NORRIS** 40 R.I. 277

Section of law requiring taxpayers to describe personalty is merely directory since, if such accounts are not filed, assessors may fix value.

1917 **SLATERSVILLE FINISHING CO. v. GREENE** 40 R.I. 410

Waterpower and water rights are not independently taxable. Valuation of land for taxation is fixed by elements of value which lead to most profitable form of improvements.

1918 **IN re CRAFTS** 41 R.I. 63

When lots were owned by deceased at death, and no division had been made, lots were properly assessed severally to decedent's estate.

1918 **MANUFACTURER'S MUTUAL FIRE INSURANCE CO. v. CLARKE** 41 R.I. 277

While burden of taxation should be distributed fairly among citizens, absolute fairness and equality is unattainable.

Legislature may classify persons and property for tax purposes and impose different burdens upon different classes, provided such classification is not unreasonable or arbitrary.

1919 **ALBRO v. KETTELLE** 42 R.I. 270

A payer of taxes illegally assessed, who merely protested the payment but did not specify with reasonable certainty the defect upon which it is based, could not recover the illegally assessed taxes paid.

1920 **MERCHANTS' COLD STORAGE & WAREHOUSE CO. v. CLARKE** 43 R.I. 237

A tax cannot be assessed against a warehouse keeper holding a great number of separate bailments of tangible personalty subject to orders of several owners as though there was a single bailment. Each bailment should be described and assessed separately.

1921 **RIVES v. TAYLOR** 43 R.I. 426

When an assessment roll was not completed and filed until after the expiration of the time prescribed for payment of taxes, the tax collector prior to the filing of the roll had no authority to demand or receive taxes, and a payment of the taxes was voluntary, though made under protest, and could not be recovered.

1924 **GIRLS' FRIENDLY SOCIETY v. STAFFORD** 46 R.I. 29

The property of a charitable institution is not exempt from taxation unless that property (land or personal estate) is used exclusively for educational purposes.

1924 **ASPEGREN v. TAX ASSESSORS of CITY of NEWPORT** 125 A. 213

The standard of value for purposes of taxation is the price which the property would probably bring in a transaction in a fair market between a willing seller and a willing purchaser.

1924 **BURDICK v. PENDLETON** 46 R.I. 125

Assessors of town constituting drainage district authorized to tax ratable property, may levy valid special sewer tax against real estate not abutting on a sewer, and on tangible personal property within district. Action of council in ordering assessment at fixed rate is not such a departure as to render the tax invalid.

1926 **BISHOP v. TAX ASSESSORS of CITY of NEWPORT** 47 R.I. 351

Taxpayer, precluded by illness from bringing in account of ratable estate, was entitled to recover amount of excessive tax paid under protest after over-assessment.

1926 **CASWELL v. WESTLAKE** 47 R.I. 411

Assessors' error in judgment, whereby they failed to assess casino property relying on exemption voted for by the town, did not invalidate the entire assessment.

1926 **U.S. TRUST CO. v. TAX ASSESSORS of CITY of NEWPORT** 47 R.I. 420

Statutory requirement that every person bringing an account of ratable property must make oath before the tax assessor is met when a corporation appoints a special agent who has knowledge of the facts to appear before the assessor.

1926 **BURDEN v. TAX ASSESSORS of CITY of NEWPORT** 47 R.I. 473

Chairman of board of tax assessors may be regarded, in discretion of trial judge, as an expert on real estate values, as may secretary of bank accustomed to valuing land may be regarded as expert on land values.

1927 **MC CANNA v. BD. of ASSESSORS of NARRAGANSETT** 48 R.I. 396

Property treated as exempt and not assessed is held to be omitted from the tax roll, and as such not assessable until the next annual assessment.

Assessors cannot repossess tax roll after delivery, their authority is exhausted.

1927 **O'REILLY v. CLARKE** 48 R.I. 407

It is mandatory for taxpayers entitled to exemptions to render account annually. It is mandatory for assessors to separately list different kinds of property.

1928 **CITY of PROVIDENCE v. HALL** 49 R.I. 230

Failure of exemption statute to enumerate municipally owned property as exempt from taxation does not indicate that all is exempt. Exemption presupposes liability to taxation.

In furnishing water city is not engaged in governmental function, and reservoir property is deemed taxable.

1931 **BARONE LUMBER COMPANY v. SOWDEN** 51 R.I. 166

Notice of tax sale is valid when personally served on officer authorized to act for corporation, but not if served at place of abode if corporation. Since notice was not legally served, sale and tax deed were valid.

1932 **CLARE v. CURRAN** 52 R.I. 196

Tax assessors may have experts' assistance in valuing property, notwithstanding they cannot delegate authority to make assessments.

1934 **PEOPLE'S SAVINGS BANK v. KIERNAN** 54 R.I. 102

On statutory petition by taxpayer against assessors to recover for taxes alleged to be excessive, but paid, petitioner need not show tax was paid under protest.

1934 **PARKER v. MAC CUE** 54 R.I. 270

Tax collector could continue sale for delinquent taxes beyond statutory period of two years without closing lien, provided sale was first duly advertised to be held on date within two year period.

1934 **KETTELLE v. MAC CUE** 54 R.I. 276

Party who obtained title by mortgagee's deed could enjoin tax sale set in the future based on delinquent taxes assessed four years prior.

1934 **GOELET v. TAX ASSESSORS of CITY of NEWPORT** 54 R.I. 306

In bill to reduce tax assessment, evidence did not sustain findings on the value of land and its improvements.

1934 **WOONSOCKET HOSPITAL v. QUINN** 54 R.I. 424

Laws exempting property from taxation must be strictly construed, and determined by the Constitution and laws of this state.

Charitable hospital corporation was not required to render account of property exempt from assessment under its charter.

Construction of charter amendment did not change or restrict language of original charter.

1937 **INDUSTRIAL TRUST COMPANY v. WILSON** 58 R.I. 378

When a life tenant died before the day taxes were assessed, the remaindermen who were entitled to income on that date were required to bear entire tax burden, and there could be no apportionment of taxes between estate of life tenant and remaindermen.

1937 **ACME CORPORATION v. MOWERY** 59 R.I. 163

Mandate that tax assessors separately describe and value separate tracts is complied with by general description which serves to identify tract and distinguish it in such manner as to inform owner with certainty of assessment and of property upon which it is levied. When owner furnishes his own description or information by which he identifies each tract, and assessors adopt such information, owner or his successor cannot later complain that separate descriptions and valuations had not been observed.

1938 **ASHTON v. TAX ASSESSORS of TOWN of JAMESTOWN** 60 R.I. 388

Cost of construction ordinarily has no bearing on the value of property for purposes of taxation, since the unit of value is the property as a whole, both land and improvements.

1938 **ALLEN v. BONDED MUNICIPAL CORP.** 62 R.I. 101

Constitutional requirement of fairness met if a taxing law demands that it be applied with substantial uniformity, without discrimination throughout a class of property set apart for separate taxation

1939 **SOCIETY for the PRESERVATION of NEW ENGLAND ANTIQUITIES v. TAX ASSESSORS of CITY of NEWPORT** 62 R.I. 302

Burden is on person claiming tax exemption to show that he is eligible, and any doubt or ambiguity in tax exemption statute must be resolved in favor of public.

Corporation deemed ineligible for tax exemption because act of incorporation made no reference to education or educational purpose, nor was it established as a public charitable corporation.

1939 **MADDEN v. CHERNICK** 63 R.I. 100

Lands may be legally assessed for tax purposes to life tenant in possession of such lands.

1939 **RATHBUN v. ALLEN** 63 R.I. 109

A valid sale and conveyance of realty by a mortgagee to himself was an "alienation" within statute making taxes a lien on realty for two years after assessment, and realty could not be sold for town taxes which had been assessed more than two years before any attempt was made to enforce the tax lien.

1942 **KNIGHTS of COLUMBUS BUILDING ASSOCIATION of BRISTOL v. GORHAM** 67 R.I. 423

Corporation seeking exemption as a fraternal organization had the burden of proving not only that its by-laws limited application of its income for charitable purposes, but its entire net income was actually applied exclusively for those purposes.

A corporation is a business corporation if organized under statute relating to carrying on businesses for profit, and articles of incorporation contained no restriction on rights of stockholders to receive income on investments.

1948 **SISTERHOOD of HOLY NATIVITY v. TAX ASSESSORS of CITY of NEWPORT** 73 R.I. 445

Under statute exempting from taxation buildings used for religious worship and the land upon which they stand, if exclusively for religious and educational purposes, a building devoted both to secular and exempted uses is not exempt.

1951 **WEIMAR v. NEWMAN** 78 R.I. 221

Tax exemption of professors and their families contained in Charter of Brown University when Brown had only professors, did not apply to later created grades of associate or assistant professor.

1951 **SEMONOFF v. TOWN of WEST WARWICK** 78 R.I. 241

Sovereign has power to make all taxes prior liens on all property of taxpayer over any other liens regardless that such liens may have attached prior to the time taxes were assessed.

1954 **POWERS v. HARVEY** 81 R.I. 378

Fraternity houses located on state-owned land, but owned by the respective fraternities, and used as dormitories, were not being used exclusively to perform a governmental function of the state in operating an educational institution, and thus were not exempt from taxation.

1956 **WHITMARSH v. GALLOTTA** 84 R.I. 234

In determining the place of abode of the owner of personal property, the date used for determination of the twelve months next preceding was the date the property was assessed to owner, and not when assessor certified tax rolls to the collector.

1956 **BELL COMPANY of R.I. v. COTE** 84 R.I. 284

In proceeding for relief from mill property assessment at a value allegedly in excess of full and fair cash value, sales of other mill properties in a fair market between a willing buyer and a willing seller were independent evidence of value.

1958 **SOCONY-VACUUM OIL COMPANY v. FRENCH** 88 R.I. 6

In valuing oil refinery for purpose of real estate taxes, reproduction cost less depreciation method is admissible when there are no comparable sales.

1958 **RAMSDEN v. FORD** 88 R.I. 144

Municipality was barred by statute of limitations from collecting personal property taxes, because the general assembly, due to its express power to collect taxes, enacted a statute expressly intending that the statute of limitations should apply to suits for collection.

1959 **EWING v. TAX ASSESSORS of TOWN of JAMESTOWN** 90 R.I. 86

Under provision for optional methods for payment of tax, if taxpayer elects to pay in quarterly installments, a petition for relief from assessment of taxes must be filed within three months after the last day appointed for payment of first installment of tax without penalty.

1960 **KNUTH v. BOARD of SEWER COMMISSIONERS** 91 R.I. 164

Provision that real estate shall be assessed to the owners and that separate tracts or parcels shall be separately described and valued is satisfied by assessments by tract or parcel other than platted lots.

1961 **EWING v. TAX ASSESSORS of TOWN of JAMESTOWN** 93. R.I. 372

Failure to reasonably comply with requirements, in describing and specifying valuation of tangible personalty in account of ratable estate filed with assessors, deprived superior court of jurisdiction to hear petition for relief from alleged overvaluation of taxpayer's realty, even though assessment of tangible personalty was not in dispute.

1961 **GENERAL FINANCE CORP. v. ARCHETTO** 93 R.I. 392

Statutes granting tax exemptions to religious organizations or property held by them are not violative of the constitutional provisions respecting religious worship, equal protection of the laws, or taking of private property without just compensation.

1963 **SAYLES FINISHING PLANTS, INC. v. TOOMEY** 95 R.I. 471

In order to contest assessment as excessive, the account which taxpayer has filed must have been so full, true and exact as to be something more than a generic classification amounting to nothing more than a mere generalization of taxpayer's personalty. Tax assessor cannot waiver this statutory requirement.

1964 **GENERAL FINANCE CORP. v. MARCHESI** 97 R.I. 392

Provision for collection of tax from realty when assessment is mistakenly made to person not the owner, if recorded owner has notice of assessment, does not deprive recorded owner of property without due process.

1965 **PRESERVATION SOCIETY of NEWPORT COUNTY v. ASSESSORS of TAXES of CITY of NEWPORT** 99 R.I. 592

Burden is on person claiming exemption from taxation to show that he is within terms of exemption statute.

In this case realty and personalty taken and held for historical purposes by a historical society is exempt from taxation only if taken subsequent to passage of applicable statute.

1967 **BROWN & SHARPE MFG. CO. v. COTE** 101 R.I. 668

Certain kinds of ratable property, by positive legislative directive, can be taxed to the owner at the place where situated as if the owner resided there. The legislative directive overrides the provision that such property should be taxed in the city wherein the owner had his principal place of abode for the larger portion of twelve months.

1967 **BERTOZZI v. KOLODZIEJ** 102 R.I. 161

When real property was held by trustee in "employees' trust" and was used for purposes of that trust, such property was statutorily exempt within exemption provision.

1967 **EWING v. FRANK** 103 R.I. 96

Although failure to file an account of all ratable property deprives superior court of jurisdiction on petition for relief from over-assessment, deficiencies by taxpayer in describing and specifying valuation of personal property does not deprive court of jurisdiction.

1968 **PRESERVATION SOCIETY of NEWPORT COUNTY v. ASSESSORS of TAXES of CITY of NEWPORT** 104 R.I. 559

Act exempting the property of county preservation society did not require exclusivity of use of properties for purposes of the society, but rather intended to give broader exemption than that given to educational corporations.

1968 **EWING v. TAX ASSESSORS of TOWN of JAMESTOWN** 104 R.I. 630

In this case relief from over-assessment of real property was denied, because taxpayer brought in account which, as to personal property, failed to describe and specify value of each ratable item. Under these circumstances the superior court was deprived of jurisdiction.

1969 **HEMINGWAY TRANSPORT, INC. v. TAX ASSESSOR of CITY of EAST PROVIDENCE** 105 R.I. 411

Non-domiciliary state is permitted to impose ad valorem tax on interstate carrier if it can be shown that fleet of vehicles travels through state along fixed and regular routes, and basis of assessment is a just and equitable formula.

1970 **WICKES' ESTATE v. STEIN** 107 R.I. 260

All personal property is subject to taxation unless specifically exempted. Executor or administrator is to be treated for taxation purposes as the owner of decedent's personal assets, and assets are not entitled to be tax exempt until actually distributed.

1971 **MURRAY v. ROCKAWAY BOULEVARD WRECKING & LUMBER COMPANY** 108 R.I. 607

Regardless of whether tax is attacked on grounds of over-assessment or illegality, the taxing statutes provided exclusive relief to any person aggrieved by any assessment of taxes against them.

1973 **S. S. KRESGE COMPANY v. BOUCHARD** 111 R.I. 685

Petition to superior court for relief is the exclusive remedy available for relief from an alleged illegal assessment of taxes.

1974 **WOONSOCKET HOSPITAL v. LAGACE** 113 R.I. 95

Provision of hospital charter exempting its property from taxation if property is used for purposes set forth in the charter, including supporting the hospital, did not require exclusive use of real estate for hospital purposes as a precondition to entitlement to exemption.

1974 **PICERNE v. SYLVESTRE** 113 R.I. 598

Tax collector's deed is in the nature of an independent grant from the sovereign which bars or extinguishes all former titles, interests, and liens not specifically exempted, and the title conveyed is absolute.

1974 **KARGMAN v. JACOBS** 113 R.I. 696

Tax assessor is not bound by any particular formula, rule or method to ascertain fair market value of real estate. Use of reproduction cost approach can cause an excessive valuation unless costs are adequately discounted; reliance on capitalization of income approach should be closely scrutinized, because resulting mathematical calculations can lead to divergent results.

1975 **MERLINO v. TAX ASSESSORS for the TOWN of NORTH PROVIDENCE** 114 R.I. 630

Full and fair cash value is the fair market value. The fact that other properties in the same area as taxpayer's property were not revalued because property in question was sold, did not indicate they were assessed at a lesser percentage of fair market value.

1975 **GREEN ACRES REALTY, INC. v. ROCCHIO** 115 R.I. 407

Respondents had no right to redeem property and no standing to challenge validity of tax collector's deed to property received by petitioners, who were seeking to foreclose all rights of redemption arising from tax sale, on ground that deed was not recorded within statutory period.

1976 **PRATT v. WOOLLEY** 117 R.I. 154

Superior court in denying petition to foreclose taxpayer's right of redemption, was only empowered to declare prior title of owners to be reinstated, and had no jurisdiction to rule on validity of extraneous prior adverse claim arising out of prior tax sale or other collateral issues.

1977 **ST. CLARE HOME v. DONNELLY** 117 R.I. 464

Statutory remedy of petition to superior court by taxpayer aggrieved by assessment of taxes is exclusive remedy available; however a taxpayer whose property is tax exempt and not ratable is not confined to such a limited remedy.

1977 **VAN ALEN v. STEIN** 119 R.I. 347

An assessment of property that has been permanently removed from the taxing jurisdiction is an illegal assessment.

In a case when no account is filed, it is the right and duty of the assessors to ascertain nature and extent of taxable property and to place a valuation upon it according to their best judgement.

Challenge to taxable situs is challenge to legality of assessment which may be raised despite failure to file an account.

1977 **ROSEN v. RESTREPO** 119 R.I. 398

Once assessor has established property's fair market value, a discretionary act not bound by any particular formula, if he is assessing at less than 100 percent of value he must comply with constitutional directive that burdens of state be fairly distributed among its citizens and apply same percentage factor to each piece of property.

1979 **ABEDON v. ABEDON** 121 R.I. 366

When property settlement agreement provided that the husband should pay his wife the fair value of any liens on the real estate, husband was required to pay only the taxes which were due and owing at the time of signing the agreement, and not the taxes not yet certified.

1979 **FERNANDES REALTY CORPORATION v. LAGACE** 121 R.I. 513

To sustain charge of disproportionate taxation petitioner must sustain burden of showing a systemic, intentional undervaluation of other property in the locality.

1979 **CIC – NEWPORT ASSOCIATES v. STEIN** 121 R.I. 844

A mere mistake in valuation resulting in an excessive assessment does not amount to illegal taxation.

The mere fact that assessing officers have proceeded on a fundamentally wrong basis or that the assessment is excessive is not alone sufficient to justify the intervention of the courts.

1979 **PICERNE v. SYLVESTRE** 122 R.I. 85

There is no requirement that tax sale purchaser take possession before laying claim to real estate purchased at tax sale. When taxpayers were seeking to convert permissive possession into outright ownership following tax sale, they were required to show some affirmative act constituting notice to tax sale purchaser that their occupancy was hostile to owner and they claimed property as their own.

1980 **MAGGIACOMO v. DI VINCENZO** 122 R.I. 615

When a person aggrieved by assessment of taxes seeks redress in superior court, term "assessment" refers to entire plan or statutory scheme for imposition and collection of taxes, including calculation of the rate.

1980 **KARGMAN v. JACOBS** 122 R.I. 720

Federal regulations limiting the rent of an apartment complex, constructed in accordance with terms of the National Housing Act, are a relevant factor in the assessment of its value.

1980 **ORDER of ST. BENEDICT v. GORDON** 417 A.2d 881

Held use of boarding school's dormitory was exclusively educational and thus exempt from taxation. Dormitory complex provided residences for faculty members, and actual occupation was required by the school's program in that it provided constant interaction between faculty and students as part of the educational process.

1982 **BASSETT v. DE RENTIS** 446 A.2d 763

Assessor's difficulty in collecting taxes from the owner of a camper or trailer did not justify assessing the campground operator under statute allowing taxing of agent of unknown owner, especially absent indication that operator tried to impede assessor.

1982 **CITY of PROVIDENCE v. KILLORAN** 447 A.2d 369

Right of tax exemption could not be claimed because of failure to tax property for a long period of time.

Tax exemption cannot be implied for municipally owned property located in another municipality and used for a nongovernmental function.

1982 **ALBERTSON v. LECA** 447 A.2d 383

Once the purchaser of property at a tax sale has paid the tax collector the government interest is fully satisfied. When a former owner seeking to redeem is ready, willing and able to do so, the judge's discretion is to simply determine whether the party seeking to redeem is financially incapable of doing so.

1982 **OSTER v. RESTREPO** 448 A.2d 1268

When plaintiffs had received notice to file inventory of personal property owned and used, but when no tax had been assessed, statutory remedy of review of assessment was not adequate at law and did not foreclose seeking equitable relief.

1985 **AJOOTIAN v. HAZARD** 488 A.2d 413

On landowner's petitions for relief from assessment, trial justice applied correct rule of law by adopting comparable sales method in valuing property as forest land.

1985 **LAW v. LAW TRUCKING COMPANY** 488 A.2d 1225

Statute permitting petition in superior court by persons aggrieved on any ground whatsoever by assessment of taxes against them in any city or town is exclusive remedy for tax grievances.

1985 **LOWRY v. FARAONE** 500 A.2d 950

The town assessor's approach to assessment of land only, without revaluing structures on land, and separate listings of valuation of land and buildings on the tax roll did not result in assessment of real estate beyond its full and fair cash value.

1986 **R.I. RECREATIONAL BUILDING AUTHORITY v. EAST GREENWICH FIRE DISTRICT** 505 A.2d 1139

Statute exempting property belonging to the state from taxation did not mandate tax-exempt status in favor of building authority, whose own enabling act contained no specific tax-exempt provision, and which property was being leased to the state.

1986 **SLEBODA v. HEIRS at LAW of HARRIS** 508 A.2d 652

Right of redemption subsequent to tax sale may be extinguished after one year from date of tax sale, or by adverse possession by tax sale purchaser for statutory period.

1986 **DE ZAHARA v. WEISS** 516 A.2d 879

Purchaser of property was "aggrieved person", and proper party to seek relief from tax assessment. Although purchaser was not the owner on the date of assessment, purchaser was the one from whom taxes would be collected

1987 **RHODES ASSOCIATES v. CITY of WOONSOCKET** 523 A.2d 878

Successor-in-interest could only redeem property by payment of all taxes, including amount for which property was originally purchased and all sums accruing subsequent to that time to date of redemption, together with statutory penalties.

1988 **KOSZELA v. WILCOX** 538 A.2d 150

Life estate in land, which produced no income, will not require life tenant to pay ordinary taxes or special assessments when deed that created life estate placed no such burden on life tenant.

1988 **NORTHGATE ASSOCIATES v. SHOREY** 541 A.2d 1192

Taxpayer, who continued to pay annual taxes "under protest", could not rely on single petition for relief to serve as basis for challenge to all subsequent annual assessments, even though assessment for first tax year was determined to be excessive.

1988 **PICERNE v. DI PRETE** 542 A.2d 1101

Reassessment performed because inequities existed with regard to parcels in question due to selective assessment was itself selective and therefore unlawful, when no general effort was made to reassess any other property in taxing district.

1988 **OSTER v. TELLIER** 544 A.2d 128

Absent showing that assessor had improper motivation for inequitable assessments of tangible personal property, since not all other personalty located in town was taxed assessments were illegal, rather than void, thus taxpayers were not entitled to rebate of entire tax paid but rather excessive tax paid was subject to remittance.

1989 **ASK PROPERTIES v. OLOBRI** 565 A.2d 873

Failure of property tax certificate, issued by town at time of sale of real property, to reflect taxes that had been assessed against property, but were unascertainable because actual computations were not yet made, did not deprive town of lien relating to those taxes.

1989 **ROGER WILLIAMS GENERAL HOSP. v. LITTLER; RHODE ISLAND HOSPITAL v. LITTLER** 566 A.2d 948

Provisions of hospitals' state charters that granted taxation exemption for real and personal property only extended to property owned by hospitals, and charters did not prohibit assessment of taxes against equipment leased by hospitals.

1990 **BURRILLVILLE RACING ASSOCIATION v. TELLIER** 574 A.2d 749

Functional obsolescence, for taxation purposes, is lack of utility or desirability of part or all of a property inherent in the improvement, and property that is not functioning efficiently for purpose to which it is put. Land is not depreciating asset for taxation purposes.

1990 **PEPIN v. DONOVAN** 581 A.2d 717

City's authority to commence action for collection of unpaid motor vehicle excise taxes permitted it to maintain suit against someone who was not a resident of state.

1991 **INN GROUP ASSOCIATES v. BOOTH** 593 A.2d 49

Tax assessments made outside of state law are illegal, regardless of whether identifiable and acceptable methods of appraisal are used.

Time-Share Act required assessment of entire time-share condominium development, rather than assessment of individual time-share units.

1991 **DENAULT v. FITZGERALD** 593 A.2d 453

Statute requiring assessor to continue open space land designation upon certification by new owner that land continues its use as open space land confers no discretion to assessor, but also did not entitle purchaser to automatic continuance of open space classification.

1991 **DRISCOLL v. KARROO LAND COMPANY, INC.** 600 A.2d 722

Right to redeem property sold at tax sale exists up to time petition to foreclose is pending in superior court.

Purchaser of property at tax sale was entitled to rents collected between expiration of statutory time and time when realty was redeemed by owner.

1992 **CABANA v. LITTLER** 612 A.2d 678

Supplemental tax levied by city violated its own ordinance, thus rendering the tax illegal.

Grant of authority to municipalities to amend their budgets does not imply authority to levy additional taxes or amend levy, and public policy does not support allowing city to levy a supplemental tax violative of city ordinance.

Taxpayer suit can be maintained as class action despite exclusive statutory remedy for illegal tax.

1992 **COMPUTER ASSOCIATES INTERN., INC. v. CITY of EAST PROVIDENCE** 615 A.2d 467

"Custom" computer software, involving intangible service element that distinguished it from ready-to-execute computer software programs, licensed by taxpayer to Rhode Island corporation was intangible personal property not subject to personal property taxation.

1992 **HASHWAY v. SHAWMUT BANK** 615 A.2d 1021

A mortgagee may conduct a foreclosure sale on property which already had been sold pursuant to a tax sale to collect delinquent taxes on the property. A tax sale does not destroy the mortgage; neither the superiority of the tax lien nor the sale held by the city extinguished the bank's mortgage.

1993 **FERLAND CORPORATON v. BOUCHARD** 626 A.2d 210

Using income approach rather than cost approach to determine fair market value of federally subsidized apartment complexes in tax dispute was not clearly wrong; prudent buyer of properties would have been interested in gains that could be realized from capital investment rather than replacement costs.

1994 **WALLIS v. MAINVILLE** 639 A.2d 61

Taxpayers who own lots in subdivision were liable for taxes on open space land that developer conveyed to owners association, notwithstanding that owners failed to legally establish association as nonprofit corporation.

1994 **ASHNESS v. BURR'S LANE ASSOCIATES** 640 A.2d 522

Purchaser of property at tax sale was entitled to net rents beginning from 13th month following tax sale to the date of redemption, irrespective of purchaser's control or management of property.

1995 **ZEUS REALTY COMPANY v. JARAL REALTY, INC.** 653 A.2d 70

Notice of action to foreclose rights of redemption to property sold at tax sale was premature in that it was sent before setting of return date and before presentation of title examiner's report to superior court.

1995 **NOS LTD. PARTNERSHIP v. BOOTH** 654 A.2d 308

Time-Share Act requires assessment to be based on entire time-share development, rather than individual suites.

If taxpayer challenges either legality of assessment or claims that assessor used inappropriate fair market value burden will be on taxpayer to present evidence of fair market value.

1995 **MURRAY v. SCHILLACE** 658 A.2d 512

Deletion of single letter from interior of owner's name in petition to foreclose lien in notice given to owner and original mortgagee was not substantial and misleading, such that subsequent holder of mortgage would be entitled to relief from final decree foreclosing any rights of redemption.

1995 **ROCK RIDGE LTD. v. ASSESSOR OF TAXES** 667 A.2d 778

By failing to file account of all ratable property taxpayer owned, taxpayer failed to satisfy condition precedent to allow it to challenge real property tax valuation on its merits.

Published notice of real property tax assessment was not required to reveal consequences of failure to file account.

1996 **PHOENIX REALTY v. R.I. DEPCO** 669 A.2d 544

Since tax sale was invalid, the redemption price paid by the buyer should be returned minus the amount of any taxes that the buyer would have been obligated to pay if the buyer had retained unchallenged possession of the property.

1996 **CHASE v. BOUCHARD** 671 A.2d 794

Taxpayer's failure to file account did not deprive superior court of subject-matter jurisdiction over question of valuation of real estate in petition for relief, but amounted to failure to comply with condition precedent which could not be raised by assessor for first time on appeal.

1996 **MC KEE v. BOUCHARD** 674 A.2d 378

City council's affirmance of prior decision of tax assessment review board was final decision of any local administrative appeal for filing purposes.

Petition challenging property tax assessment was insufficient since owner failed to file a complaint with respect to each tax year as required.

1996 **L. BRAYTON FOUNDRY BLDG., INC. v. SANTILLI** 676 A.2d 1364

Statute authorizing tax sale is to be strictly construed in favor of owner.

Failure to fully comply with notice provisions invalidates attempted tax sale which was not binding on owner of note and mortgage to whom no notice of sale was given.

1996 **WICKES ASSET MANAGEMENT, INC. v. DUPUIS** 679 A.2d 314

Tax assessor may carry over same fair market value finding from one tax assessment date to the next, without regard to changes in condition of property or in market conditions, until assessor is required to conduct its decennial revaluation.

Property owner's degree of fault with respect to determining condition of taxable property is beyond scope of assessor's inquiry, and presiding trial justice cannot consider cause of deterioration in reviewing propriety of assessment.

1997 **RHODE ISLAND HOSPITAL v. CITY of PROVIDENCE** 693 A.2d 1040

Even though a portion of property owned by hospital is leased to private entities, since rental income is deposited in general accounts and used for operating and maintenance expenses of hospital, the entire property is exempt from taxation.

1997 **LANDFILL & RESOURCE RECOVERY, INC. v. GELINAS** 703 A.2d 602

Property owner was entitled to review of assessment of its property to determine if assessment was made at full and fair cash value even though owner had failed to file an account.

1998 **NUNES v. MARINO** 707 A.2d 1239

Taxpayers who voluntarily withdrew their property from farmland program were required to bring appeal from imposition of land use change tax pursuant to statute authorizing petition for relief from assessment.

1999 **COHEN v. HARRINGTON** 722 A.2d 1191

Since motor vehicle tax, that varied according to each municipality's personal property tax rate, was still based on the value of the motor vehicle rather than the extent or manner of its use, it was a property tax rather than an excise tax.

1999 **FITZPATRICK v. TRI-MAR INDUSTRIES** 723 A.2d 285

City's failure to note the tax lien that was on the original parcel, that was ultimately subdivided into six lots, on tax certificates for smaller lots resulted in discharge of lien.

Sale of property made more than three years after assessment of tax lien, but before an attempted enforcement, serves to block the enforcement.

1999 **JACOBER REALTY TRUST v. NEARY** 723 A.2d 292

Taxpayer that has failed to file a complete account as required, may seek relief from property tax assessment if it can prove either that the real estate has been assessed at a value in excess of the value at which it was assessed on the last preceding assessment day or that tax assessed is illegal in whole or in part.

1999 **ROBERT P. QUINN TRUST v. RUIZ** 723 A.2d 1127

City's failure to serve remaindermen with notice of tax sale of property owned by life tenant, subject to remaindermen's interest, invalidated sale with respect to all interested parties.

1999 **FLEET CREDIT CORPORATION v. FRAZIER** 726 A.2d 452

Under rule of strict statutory construction it was determined that computer equipment that was owned by credit corporation, leased to nonprofit taxpayer, and used for educational purposes was not exempt from taxation

1999 **NATIONWIDE LIFE INSURANCE CO. v. ANNARINO** 727 A.2d 200

Superior court should have abstained from ruling on mortgagee's petition to remove city tax lien, which had been issued against mortgagor before foreclosure, until bankruptcy court adjudicated effect of mortgagor's default under bankruptcy plan on city's tax lien.

1999 **CAPITAL PROPERTIES, INC. v. STATE** 749 A.2d 1069

It is not illegal per se when the tax authorities correct past inequities without a general revaluation, but when they act out of improper or discriminatory motives the legitimacy of the revaluation process ends.

City's reassessment and imposition of back taxes based solely upon the condemnation value of one other piece of property was selective, arbitrary, and illegal.

2000 **CUMMINGS v. SHOREY** 761 A.2d 680

Revaluations are not void and tax levies are not illegal merely because they result from delayed process.

Certifications by tax assessor of town-wide revaluation are directory not mandatory, thus assessor's failure to perform did not render entire tax structure illegal. Statutory remedy for relief from tax assessment did not provide remedy for late or failed certification.

2001 **FINNEGAN v. L.K. GOODWIN CO., INC.** 768 A.2d 422

Tax sale purchaser who held two tax sale deeds on same property from two separate tax sales could not foreclose delinquent taxpayers' rights of redemption after they redeemed property at issue by purchasing one redemption deed with quitclaim covenants from purchaser by paying purchaser amounts due under first tax sale deed.

2001 **FINNEGAN v. BING** 772 A.2d 1070

In a tax sale a city collector may sell the whole title only in the event that no person offers to take a smaller portion of the title, and yet pay the full amount of unpaid taxes and charges.

In hearing a petition to foreclose rights of redemption, a superior court justice may not invoke equitable jurisdiction.

2001 **LIFESPAN CORPORATION v. CITY of PROVIDENCE** 776 A.2d 1061

When corporate administrative offices were used to manage both hospital and non-hospital entities, office equipment and furniture at these offices were not exempt from taxation because not held exclusively for a hospital .

2001 **FINNEGAN v. SEASIDE REALTY TRUST** 777 A.2d 548

Former property owner's and trustee grantor's failure to receive notice of tax sale did not invalidate tax sale or subsequent foreclosure of right of redemption, when grantor did not record trust instrument and owner did not record lease and attached purchase option.

2001 **DELTA AIRLINES, INC. v. NEARY** 785 A.2d 1123

Rule of strict construction of statutory tax exemptions is not to be applied so as to defeat a clear legislative intent to grant a particular exemption.

Tax-exempt status of leased property is governed by status of its owner, and, therefore, property owned by a tax-exempt entity is exempt even when the property is in the possession of a nonexempt entity.

2001 **HARVEY REALTY v. KILLINGLY MANOR CONDOMINIUM ASSOCIATION** 787 A.2d 465

Condominium association was not a "taxpayer" entitled to statutory notice of tax sale of four condominium units, but as an interested party was entitled, under due process principles, to some form of notice of tax sale.

2002 **WILLOW STREET ASSOCIATES LLP v. BOARD of TAX ASSESSMENT REVIEW** 798 A.2d 896

Trial justice has the authority to accept the opinion of one valuation expert and reject the opinion of another valuation expert in determining the tax assessment of the subject property.

Regarding low-income housing developments, rejection was warranted because expert's valuation was not based on a recognized income-valuation approach.

2002 **DE BOURGKNECHT v. ROSSI** 798 A.2d 934

Although tax assessment history may be relevant, each annual assessment is a separate act and independent of the assessment of the same property for other years.

Doctrine of administrative finality did not require city tax review board to grant same reduction in valuation in particular tax year that it granted in a prior year, given that doctrine did not permit action that was invalid to be perpetuated.

2002 **NORWEST MORTGAGE, INC. v. MASSE** 799 A.2d 259

Secured creditor never filed an answer or challenged validity of tax sale of real estate formerly owned by debtor after receiving notice, and was barred from doing so in later proceeding to set aside the sale, even if sale occurred in violation of the automatic stay provisions of bankruptcy code.

2003 **THETA PROPERTIES v. RONCI REALTY CO., INC.** 814 A.2d 907

Any person having an interest in land sold for nonpayment of taxes has an opportunity to redeem the property by the payment of the requisite amount to the purchaser, even up to the time the petition to foreclose is pending in court.

2003 **GRANOFF REALTY II, LTD. PARTNERSHIP v. ROSSI** 823 A.2d 296

Income approach to ascertain value of property entails applying capitalization rate representing fair return on investment to estimated net annual income produced by property.

When assessed value is in dispute, trial justice has authority to accept opinion of one valuation expert, and reject opinion of another valuation expert.

2003 **KILDEER REALTY v. BREWSTER REALTY CORP.** 826 A.2d 961

A purchaser at a mortgage foreclosure sale was entitled to notice of a subsequent tax sale, and was bound by the mandates governing foreclosure petitions. The failure to raise any question concerning the validity of the tax title results in the party being forever barred from raising the question in any other proceeding. Once a default was entered or redemption not timely made, a decree would be entered barring all rights of redemption.

2003 **FIRST BANK and TRUST CO. v CITY of PROVIDENCE** 827 A.2d 606

A mortgagee cannot evade the consequences of its mortgagor's failure to pay taxes by allowing a last minute conveyance to the mortgagee. Once the tax lien foreclosure process had begun, it was too late for such an alienation.

2003 **UNITED LENDING CORP. v. CITY of PROVIDENCE** 827 A.2d 626

When the city took absolute title to property upon foreclosure of the right of redemption all prior tax liens were extinguished, and any liens that accrued after the property owner acquired the property terminated after three years when the property was transferred. When the city ignored the foreclosure petition it was forever barred from contesting the water board's tax sale.

2003 **SMITH v. CITY of PROVIDENCE** 828 A.2d 536

Failure by the city to file an answer with specifications was fatal to its claim, and in essence a failure to respond. City's rights of redemption were foreclosed by court with regard to property negligently permitted to be sold at a tax sale.

2003 **GRANOFF REALTY II, LTD. PARTNERSHIP v. ROSSI** 833 A.2d 354

Taxpayer could not challenge an alleged over assessment without filing a proper account merely by showing that the property values used in the challenged assessment were greater than the assessed values used in the preceding year's assessment. The taxpayer also had to show that the property had been assessed at a value in excess of its full and fair cash value, that the property's tax assessment exceeded the uniform percentage of the assessed value for other taxable property, or that the assessment was illegal.

2003 **KARAYIANNIS v. IBOBOKIWE** 839 A.2d 492

When a prior owner failed to redeem a tax lien and when the city's demolition liens and nominal boarding liens terminated after three years, and when the city and prior owner were properly served with notice of the purchasers' intent to foreclose their redemption rights in the tax lien and did not answer by the return day, both were subject to the consequences of purchasers' foreclosure.

2004 **AMY REALTY v. GOMES** 839 A.2d 1232

When notice of a tax delinquency and impending tax sale was provided both by unclaimed certified letter to the owner's last known residential address and by publication, trial court should not have set aside subsequent tax sale because it complied fully with all statutory requirements. The trial court's decision to allow late redemption by the owners of their interest was the correct one, and the trial court on remand was ordered to determine what expenses the tax sale buyer was entitled to recover.

2004 **HARVARD PILGRIM HEALTH CARE of NEW ENGLAND, INC. v. ROSSI** 847 A.2d 286

The timely filing of an adequate account and the notarization of the account are both conditions precedent that must be met to invoke the jurisdiction of the court. A true and exact account was filed that described and specified the value of all ratable personal estate sufficient to invoke the statutory appeal process to challenge the city's assessment. There was timely provided an itemized list of numerous items of ratable personal property listing acquisition cost, in-service date, depreciation, and net book value of each item.

2004 **WEYBOSSET HILL INVESTMENT, LLC v. ROSSI** 857 A.2d 231

The taxpayer was an aggrieved party in challenge to tax assessments, and its standing flowed from its status as a successor-in-interest to the prior owner. The General Laws impliedly authorized the assignment because the transfer of the right to appeal appeared to be a market assignment involving a finite, purely economic transaction.

2004 **UNION STATION ASSOCIATES v. ROSSI** 862 A.2d 185

Granting of petition for a writ of mandamus directing the city to issue clean municipal lien certificates pursuant to Superior Court order was not erroneous because the mandamus action was civil in nature, and the petition was necessitated solely by the conduct of the city arising from the collection of an illegal municipal levy. The city was under a defined ministerial obligation to comply with court order which also included payment of attorneys' fees.

2004 **HARVARD PILGRIM HEALTH CARE of NEW ENGLAND, INC. v. GELATI** 865 A.2d 1028

Burden of proof was on taxpayer attempting to establish that city set a value on tangible personal property that was greater than fair market value. Superior Court sits as trier of fact, and could reject the determination of fair market value of taxpayer's expert when there was a lack of specificity pertaining to the experience upon which the expert's judgment rested.

2005 **SYCAMORE PROPERTIES v. TABRIZ REALTY** 870 A.2d 424

This case concerns the circumstances in which a final decree foreclosing the right of redemption may be vacated. The court held that the plaintiff did not receive notice of the tax sale, and was thereby deprived of a property right without any pre-deprivation procedural safeguards. Under the tax sale statute the taxpayer is afforded the right to institute a separate action seeking to vacate the decree within one year from entry of the decree foreclosing the right to redemption.

2005 **ABAR ASSOCIATES v. LUNA** 870 A.2d 990

This case concerns the circumstances in which a final decree foreclosing the right of redemption may be vacated. The threshold question in this case is whether, under the tax sale statute, it was procedurally proper to allow an intervention after the final decree had been entered that would challenge the validity of the foreclosure process. The Court held that, absent due process infirmity, entry of the final decree shall forever bar all rights of redemption.

2006 **WEYBOSSET HILL INVESTMENT, LLC v. ROSSI** 896 A.2d 728

Since the underlying civil action did not arise from the collection of a municipal tax levy but from a challenge to tax assessments, and since the city had raised justiciable issues there was a failure to meet two of the requirements for the awarding of attorneys' fees by the court.

2007 **140 RESERVOIR AVENUE ASSOCIATES v. SEPE INVESTMENTS, LLC. v. CITY of PROVIDENCE** 941 A.2d 805

A foreclosure conducted by statutory power of sale was a bar against the mortgagor, and any interest that may have reposed in the record owner was forever barred by the foreclosure sale. Because the record owner was the successor-in-interest to the mortgagor at the time of the tax sale, the record owner no longer held an interest in the property and could not have claimed a right to notice.

2008 **PLEASANT MANAGEMENT, LLC v. CARRASCO** 960 A.2d 216

When the trial court ordered redemption, it did not do so in response to a petition to foreclose a right of redemption, but pursuant to the terms of the parties' redemption agreement, which had no provisions regarding taxes, rents, or capital improvements. Therefore, the tax sale purchaser's award was properly limited to the balance due under the agreement, plus interest and counsel fees.

2009 **PLANNED ENVIRONMENTS MANAGEMENT CORP. v. ROBERT** 966 A.2d 117

This case concerned motor vehicle tax rates, and involved the interpretation of the meaning and relationship between two sections of the general laws – 44-5-11.8-Tax Classification and 44-34.1-1-Excise Tax Phase-out. Since section 44-5-11.8(a)(5) prior to its 2006 amendment indicated that, notwithstanding the language of section 44-5-11.8(a)(2), the tax rates for motor vehicles were governed by section 44-34.1-1, therefore, the 50% limit on tax rates did not apply to motor vehicle tax rates.

2009 **SCHOOL COMMITTEE of CRANSTON v. BERGIN-ANDREWS** 984 A.2d 629

In a suit wherein the school committee sought additional appropriations pursuant to the Caruolo Act, it was determined that in a Caruolo action there is a requirement that it must be brought in a timely manner from when a school committee discovers that it cannot operate in a non-deficit position while complying with its mandates and contracts. It was contrary to the intent of the legislature to allow a school committee to knowingly incur an end of the year deficit when corrective action can no longer be taken.

2011 **NARRAGANSETT ELECTRIC CO. v. MINARDI** 21 A.3d 274

This case stems from the assessment of taxes on Narragansett Electric's "gas service utility assets", namely the equipment utilized for the transmission and operation of gas service. This "appeal of assessments" action was brought against thirty-four taxing authorities by suit directly to the Superior Court. It was held that taxpayer's administrative remedies were not exhausted, since it was not established that the taxes at issue were illegal by alleging that the taxed assets were exempt from taxes or that the assessments were so palpably exorbitant and excessive as to amount to constructive fraud. Therefore, direct appeal to the Superior Court was not available.

2012 **MEDEIROS v. BANKERS TRUST COMPANY** 38 A.3d 1112

The issue presented is whether a Superior Court judgment can "re-vest" title to property back to a prior owner after that owner has been defaulted in a petition to foreclose his right of redemption. The record indicates that the prior owner was properly notified of the petition to foreclose the right of redemption, but there was a failure to file an answer. It was held, because of the default at the earlier proceeding, that the final decree entered at the foreclosure hearing was absolute, forever barring the assertion of a subsequent claim to the property.

2012 **NARRAGANSETT ELECTRIC CO. v. SACCOCCIO** 43 A.3d 40

This case concerns the procedural requirements of General Law section 44-5-26 – 'Petition in superior court for relief from assessment'. Under this section the aggrieved taxpayer is required to file an appeal within 90 days from the date that the first tax payment is due. The court held that this timeliness requirement was not determinative of the subject matter jurisdiction of the Superior Court, but was a condition precedent to assertion of claims under the statute. The court also ruled that, since there was a failure to plead as an affirmative defense the noncompliance with the condition precedent, the defendants had waived the timeliness argument.

2013 **MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC. v. DEPINA** 63 A.3d 871

This case concerns the circumstances in which a final decree foreclosing the right of redemption may be vacated. It was held that the purported corrective deed obtained by the defendant was ineffective to correct the fundamental problem with the tax sale, which was that the wrong property was mistakenly sold. The Court concluded that, because no taxes were owed on the lot that was sold at the tax sale, that the "safety valve" provision of the statute applied.

2013 **RAFAELIAN v. PERFECTO IRON WORKS, INC.** 68 A.3d 57

This case concerns the circumstances in which a final decree foreclosing the right of redemption may be vacated. A default decree was entered based on the representation to the court that an answer to the petition to foreclose the right of redemption was not filed, which was erroneous. Since the court mistakenly ordered the entry of default the decree is voidable, because it was not a valid judgment although it falls outside of the safeguards provided by the statute.

2013 **JOHNSON v. QBAR ASSOCIATES**

This case concerns the circumstances in which a final decree foreclosing the right of redemption may be vacated. The final decree was upheld because there was no indication that the plaintiff received inadequate notice (despite the foreclosure petition misidentifying the source of the tax sale), or was otherwise deprived of due process.

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