

Rhode Island Local Taxation Supreme Court Cases

Chronological Listing

<u>Year</u>	<u>Case Name</u>	<u>Citation</u>
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.	

- 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.

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.

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.

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.

2009

SCHOOL COMMITTEE of CRANSTON v.

984 A.2d 629

BERGIN-ANDREWS

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.

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