Bond Case Briefs

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Providence Community Health Centers, Inc. v. Dupuis

Supreme Court of Rhode Island - June 5, 2026 - A.3d - 2026 WL 1614751

Taxpayer, a nonprofit healthcare organization, appealed decision of city tax board of review, which denied taxpayer’s appeal of city tax assessor’s decision denying taxpayer’s requested property tax exemption.

The Superior Court granted tax assessor’s motion for summary judgment and denied taxpayer’s cross-motion for summary judgment. Taxpayer appealed.

The Supreme Court held that:

- Taxpayer was not entitled to tax exemption for property located within city different than one specified within statute specifically exempting real and tangible personal property of taxpayer within defined geographic area, and
- Taxpayer was not entitled to tax exemption under statute providing exemptions for property held for aid or support of aged poor.

Taxpayer, a nonprofit healthcare organization, was not entitled to property tax exemption for property located within city different than one specified within statute specifically exempting real and tangible personal property of taxpayer within defined geographic area, where statute limited scope of taxpayer’s exemption to its properties located within that defined area.

Statute providing exemptions for property held for aid or support of aged poor, specifically, for property held for, or by, incorporated library, society, or any free public library, or any free public library society, so far as property is held exclusively for library purposes, or for aid or support of aged poor, or poor friendless children, or poor generally, or for nonprofit hospital for sick or disabled, was ambiguous as it applied to taxpayer, a nonprofit healthcare organization, and thus taxpayer was not entitled to property tax exemption under the statute.