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Lehigh Cement Co. v. Quinn

Supreme Court of Rhode Island - December 13, 2017 - A.3d - 2017 WL 6347976

Taxpayer brought action for money damages against city, alleging that taxpayer leased 3.65 acres of land, that city taxed taxpayer on 16.8 acres of land, and that taxpayer paid nearly $500,000 in taxes attributable to property it neither owned nor leased, and seeking refund of such allegedly illegal or erroneous assessments.

The Superior Court granted city's motion for summary judgment. Taxpayer appealed.

The Supreme Court of Rhode Island held that:

- The plain reading of the statute permitting municipalities to assess back taxes on real estate is that the statute provides municipalities with a six-year look-back period in which to assess or reassess real estate that may have escaped taxation, and that the statute does not provide a taxpayer with relief from allegedly erroneous or illegal assessments;
- Fair-distribution clause of Rhode Island Constitution did not entitle taxpayer to refund of allegedly erroneous or illegal real estate taxes assessed by city; and
- Taxpayer's reliance on city's "representations" that taxpayer would receive credit or refund was not reasonable, and thus such representations were not sufficient to toll three-month limitations period for taxpayer to file suit in equity directly in Superior Court.

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