

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **TAX - RHODE ISLAND**

### **Balmuth v. Dolce for Town of Portsmouth**

**Supreme Court of Rhode Island - May 2, 2018 - A.3d - 2018 WL 2034055**

Taxpayers filed tax appeal from decision of town tax assessment board of review, challenging valuations placed on their real property for certain tax years.

The Superior Court entered judgment in favor of homeowners. Tax assessor appealed.

The Supreme Court of Rhode Island held that statutory ambiguity would be resolved in favor of taxpayers to permit tax appeals based on the fair market value of property each year, rather than the year of last revaluation.

Where conflicting tax statutes created a true ambiguity as to whether property owners were locked in to the value of their properties as of the year of the last revaluation, or had the right to pursue tax appeals on an annual basis using annual valuations, the Supreme Court would resolve the ambiguity in favor of taxpayers to permit real estate property taxpayers to appeal the valuation of their property each year.