
TAX - RHODE ISLAND

Verizon New England Inc. v. Savage

Supreme Court of Rhode Island - February 9, 2022 - 267 A.3d 647

Taxpayer, a wireless network operator, sought judicial review of decision of Tax Administrator for the State of Rhode Island that upheld an assessment of taxpayer's tangible personal property (TPP) tax and denied taxpayer's request for a lower assessment and a partial refund for TPP taxes paid.

Municipality moved to intervene as of right, followed by motion to intervene by movants, two other cities. The Sixth Division District Court granted municipality's motion, but denied movants' motion. Movants petitioned for a writ of certiorari.

The Supreme Court held that:

- There was no tangible basis for intervention;
- Movants failed to overcome the presumption of adequate representation;
- Movants' proffer of a generalized grievance common to all municipalities was conclusory and insufficient to overcome underlying presumption of adequate representation; and
- Movants' concerns regarding taxpayer's depreciation calculation method that other parties might not raise were speculative and failed to overcome the presumption of adequate representation.

Movants, two cities, failed to demonstrate a cognizable difference in their interests as compared to interest of intervenor as of right, a municipality, in action by taxpayer concerning question of law regarding tax administrator's interpretation of accumulated depreciation and assessment of taxpayer's tangible personal property (TPP) tax, and thus there was no tangible basis for movants' intervention, notwithstanding possibility of a settlement; intervenor and movants presented identical goals, that the tax should be upheld.

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