

Bond Case Briefs

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Polseno Properties Management, LLC v. Keeble

Supreme Court of Rhode Island - February 21, 2023 - A.3d - 2023 WL 2125824

Taxpayer brought declaratory judgment action challenging tax assessment on real property by town tax assessor. After hearing in proceeding which court characterized as one on cross-motions for summary judgment, the Providence Superior Court entered judgment in favor of assessor. Taxpayer appealed.

The Supreme Court held that:

- Statute authorizing cities and towns to tax any renewable energy resource “only” pursuant to rules established by energy resources office does not prohibit cities and towns from increasing the valuation of real property due to the presence of renewable energy projects;
- Assessor acted reasonably in considering existence of a solar energy development on property when assessing the fair market value of the underlying property; and
- Notation on assessment indicating assessment had been adjusted due to presence of solar energy development on property did not effectively create a new class of property for tax classification purposes which was outside permissible statutory classifications.