



Town of Richmond, Rhode Island
Town Hall
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BOARD OF TAX ASSESSMENT REVIEW
MINUTES OF THE JUNE 17, 2021 MEETING

Board members Mark Reynolds, Kenneth M. Mitchell, and Kenneth G. Mason participated from the Town Council Chamber. Appellants, Town Clerk Erin Liese, Tax Assessor Elizabeth Fournier, and Town Solicitor Karen Ellsworth participated remotely on Zoom.

Call to Order

The meeting was called to order at 3:05 p.m.

Election of officers

Mark Reynolds was elected chair, and Kenneth Mason was elected clerk.

Hearings

1. Appeal of Jeffrey Engel. Property located at 61 and 63 Old Usquepaug Road; Assessor's Plat 5F, Lot 16-A, 16-B, and 17.

Ricardo Kleinbaum, of 61 Old Usquepaug Road, represented the appellant. The property at 61 Usquepaug Road (Lot 16-A) contains three dwellings: the main house, a converted garage, and a cottage. Mr. Kleinbaum said the main house has only two habitable floors but the tax assessor's card lists three. He added that the main house is in poor condition because it has been used as rental property for several years. He also said that the tax assessor's card for the main house on Lot 16-A incorrectly states that 15 windows and the entire roof were replaced in 2016 and 2019; that work actually was done to the house at 63 Old Usquepaug Road (Lot 17).

K. Mason moved that the following changes be made to the assessment of the main house on Lot 16-A:

In the building sub-area summary, "FUS - Upper story, finished" is eliminated and "TQS - Three-quarter story" is changed to "BAS/CRL - first floor living area, crawl space."

In the construction detail, the construction grade is lowered from Average + + to Average +.

K. Mitchell seconded the motion. All three board members voted in favor of the motion.

No action was taken on the appeal of the assessment of the vacant lot, Lot 16-A, at 61 Old Usquepaug Road or the appeal of the assessment of the house on Lot 17 at 63 Old Usquepaug Road.

2. Appeal of John and Cindy Duncan and WED Kingstown Solar LLC. Property located at 421 Kingstown Road; Assessor's Plat 6E, Lot 35.

Appeal of Rodney and E. Jo Hannuksela and WED Stilson Solar, LLC. Property located at 56 Stilson Road; Assessor's Plat 4B, Lot 43.

Appeal of Norbert Ansay and GD Richmond Buttonwoods 1, LLC. Property located at 6 Buttonwoods Road; Assessor's Plat 4B, Lot 54.

Helen Anthony and Justin T. Somelofske of Handy Law, LLC, 42 Weybosset St., Providence, RI 02903 represented all three appellants. Attorney Anthony argued that the assessment and taxation of the land under the solar energy systems on all three properties is illegal because it does not comply with R.I. Gen. Laws § 44-5-3(c) through (e), which only allows taxation of renewable energy resources consistent with regulations established by the Office of Energy Resources. She said appeals are currently pending in Superior Court of the 2018 assessments of the Duncan and Hannuksela properties but the court is deferring further action in the case because legislation currently pending in the General Assembly would resolve the issue.

Town Solicitor Karen Ellsworth said the town's position is that the statute and the regulations apply only to tangible property, not real property, and that in 2019, the Superior Court agreed with that argument and denied the Duncans' and Hannukselas' summary judgment motion.

K. Mason moved that all three appeals be denied because the Town should continue to assess such property at the current rate while the issue of how real property under a solar energy system should be assessed is pending in the Superior Court and before the General Assembly.

K. Mitchell seconded the motion. All three board members voted in favor of the motion.

Adjournment

The meeting was adjourned at 4:15 p.m.

Respectfully submitted,
Kenneth G. Mason
Clerk, Board of Tax Assessment Review

Minutes posted June 30, 2021 in the Richmond Town Clerk's Office and filed electronically on the Secretary of State's website in accordance with the Open Meetings Act.