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Office of Tax Assessor
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March 2, 2021

The Honorable Raymond A. Hull, Chairman
House Committee on Municipal Government & Housing
82 Smith St
Providence, Rhode Island 02903

RE: Support for H5407: An Act Relating to Taxation-Levy and Assessment of Local Taxes

Dear Chairman Hull and Honorable Members of the Committee:

I am writing in support of H 5407, legislation which would clear up the ambiguity in RI General Law regarding "Date of Assessment of Valuations". The Supreme Court ruling of "Balmuth v. David Dolce" (Town of Portsmouth) made it very clear there is ambiguous statutory language when referring to "Date of Assessment". On the basis of this ambiguity, the court ruled in favor of the taxpayer. If this conflicting and ambiguous language is not corrected, towns and cities will not be able to defend property values in a down market. Cities and Towns have been very lucky that the market has been appreciating since this Balmuth decision. When the real estate market corrects or becomes a declining market, cities and towns will be flooded with appeals and will not have legs to stand on defending such appeals. Passing H5407 will correct this ambiguous statutory language and allow cities and towns to assess fairly and equitably.

Sincerely,

Kristopher Leadem, RICA, LRA
Tax Assessor
Town of Warren