



## **TOWN OF WEST GREENWICH**

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Tax Office  
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### **HOUSE BILL 6676**

### **VIEWPOINT: AGAINST**

1. It would treat these investors differently than all other property owners since we would not be allowed to base the assessment on the actual use that the property is being used for.
2. It would treat these investors differently than all other property owners since we would not be allowed to base the assessment on the fair market value of these properties.
3. Ignores a basic principle of appraisal and assessment by not allowing the Assessor to consider the highest & best use of such properties.
4. That it would unfairly shift the tax burden off of these investors who are already receiving tax credits for these properties, onto the rest of the taxpayers. Some of whom can least afford it, that would love to have a guaranteed income stream like these investors.
5. In all likelihood the resulting statute would be unconstitutional based on the above noted restrictions.
6. Unless the State plans to reimburse the Cities and Towns for the lost revenue, this would be an unfunded mandate imposed by the State upon the local municipalities.
7. Allows land being used as a commercial utility to be assessed under RIGL 44-27 as forest or open space land. Only the farm designation would be changed.
8. The legislation is retroactive, penalizing municipalities who have already collected these taxes, even if no appeals have been filed. And if appeals have been filed, this legislation interferes and sides with the investors and not the town.

The solar tangible property is currently being assessed similar to motor vehicles. The value is being treated the same in all communities - \$5 per KW/AC. That was discussed at length with the assessor's association. However, land, depending where it is located, has different values across the state. 50 acres in the middle of the woods in West Greenwich is not going to have the same value as 50 acres of waterfront land in Portsmouth. Towns must be able to assess land, as current state law dictates, according to value (ad valorem).

There was a sale of 200 acres in North Kingstown – and former sand & gravel operation. They are putting solar there for Brown University and it sold for \$17 million. The land has value. To pretend it doesn't, just to benefit the investors, while taking revenue away from municipalities, should not be approved by the legislature.

Furthermore, Superior Court Judge Richard Licht stated the **real property that is not tax-exempt must be assessed and taxed at fair market value**, and fair market value must be established by expert testimony at trial. (Duncan v. Fournier and Hannuksela v. Fournier)