

December 12, 2005

Town of Warren

Tax Board of Review

Meeting was called to order by Acting Chairman Louis Bancroft present were Brian Mellor and Louis Annunziata.

Water Front Revival – 259 Water St Unit #5

Mr Annunziata went out to inspect the property. On the recommendation of Mr Annunziata, Mr Mellor made a motion to correctly reduce the square footage of the unit to 573 square feet, reducing the total assessed value to \$102,890 seconded by Mr Annunziata. Motion carries 3-0

Water Front Revival – 259 Water St Unit #6

Mr Annunziata went out to inspect the property. On the recommendation of Mr Annunziata Mr Mellor made a motion to correctly reduce the square footage of the unit to 904 square feet reducing the total assessed value to \$145,010 seconded by Mr Annunziata. Motion carries 3-0

SB Holding Corp – 601A Metacom Ave

Mr Annunziata went out to inspect the property. On the recommendation of Mr Annunziata Mr Mellor made a motion to correctly reduce the total assessed value to \$422,492 seconded by Mr

Annunziata. Motion carries 3-0

Joseph & Gail Thorp – 109 Arlington Ave

Property was inspected, on motion by Mr Mellor seconded by Mr Annunziata the assessed value is reduced to \$247,040. Motion carries 3-0

Joseph & Maria Sliveira – 84 Sowams Rd, Barrington

On the recommendation of the Town Solicitor, motion by Mr Mellor seconded by Mr Annunziata the property is assessed as agricultural and the value is reduced to \$17,500. Motion carries 3-0

St. Mary of the Bay

On the recommendation of the Town Solicitor, motion by Mr Annunziata seconded by Mr Mellor the property is exempt. Motion carries 3-0

St. Jean the Baptist

On the recommendation of the Town Solicitor, motion by Mr Mellor seconded by Mr Annunziata the property is exempt. Motion carries 3-0

Motion by Mr Mellor seconded by Mr Annunziata meeting adjourned @ 6:00 PM.

Vote 3-0

To: Warren Board of Tax Assessment Review

From: Fausto C. Anguilla

Re: St. Mary of the Bay (Leased Convent)

Date: 12/11/05

The St. Mary of the Bay leased convent may be tax exempt if it falls under R. I. Gen. Law §44-3-3(8), which provides:

Buildings and personal estate owned by any corporation used for a school, academy, or seminary of learning, and of any incorporated public charitable institution, and the land upon which the buildings stand and immediately surrounding them to an extent not exceeding one acre, so far as they are used exclusively for educational purposes....

To determine if the leased convent is tax exempt under this statute, the Board should examine two questions. The first question that the Board should ask is whether the leased convent is either “owned by a corporation [and] used for a school, academy or seminary of learning” or owned by a “incorporated public charitable institution.”

Documents submitted to the Board indicate that St. Mary of the Bay is an incorporated public charitable institution.

Second, the Board must inquire as to whether the property is “used exclusively for educational purposes.” Exhibits submitted to the Board and undisputed testimony by Fr. Peter Gower, Pastor of St. Mary of the Bay church indicate that the young women living in the leased convent are being educated on the norms of society and on ways to reunite them with their family members. They also are

receiving religious education and become integrated with the Roman Catholic Church of St. Mary of the Bay. The Board has not heard any evidence indicating that that the leased convent is not being “used exclusively for educational purposes.”

The Board has also asked whether language in the lease between St. Mary of the Bay and North American Family Institute, Inc. referring to Taxes and Assessments alters this analysis. In determining whether a specific property is tax exempt, the Board should focus on how the property is being used and whether that use falls within one of the exemptions set forth under Rhode Island law. Statements made in a lease determine the relationship between the property owner and his or her tenant; they do not control the relationship between the property owner and the municipality.

To: Warren Board of Tax Assessment Review

From: Fausto Anguilla

Re: Silviera Assessment

Date: 12/11/05

The applicant argues that their property should be designated agricultural because at the present time they cannot subdivide their land. The Board should make two (2) inquiries:

First, has a plat been approved by the Warren Planning Board and recorded in the Warren Land Evidence records?

Second, pursuant to Warren Town Code §7-32(b)(3), has the tax assessor certified that land that was previously farmland is no longer farmland?

If the answer to these questions is NO, then the assessed value of the property should be based on the land being considered one parcel and used for agricultural purposes.

Warren Board of Tax Assessment Review

From: Fausto Anguilla

Re: St. Jean Baptist (Vacant Rectory)

Date: 12/11/05

The St. Jean Baptiste rectory may be tax exempt if it falls under one of two Rhode Island laws:

a) Rhode Island law exempts from taxation “Buildings ... for religious worship, and the land upon which they stand and immediately surrounding them ... so far as the buildings and land are occupied and used exclusively for religious or educational purposes.” R.I. Gen. Law §44-3-3 (5).

b) Rhode Island law also exempts from taxation “Dwelling houses and the land upon which they stand ... owned by or held in trust for any religious organization and actually used by its officiating clergy, to an amount not exceeding one hundred and fifty thousand dollars (\$150,000.00) for each house and land owned and used[.]” R.I. Gen. Law §44-3-3 (6).

The first question the Board should ask itself is “Was the St. Jean Baptiste rectory “used exclusively for religious or educational purposes?” (R.I. Gen. Law §44-3-3 (5)). If the answer to this question is YES, then it is tax exempt under Rhode Island law. I understand that the Board has in its file correspondence from Reverend Peter

Gower indicating that he met with parishioners in the rectory, where he provided “spiritual and catechetical instruction, provided marriage preparation, sacramental instruction and [heard] confessions.” Further, the file provided to indicates that Franciscan Missionaries constructed a chapel on the premises as an independent venue for Mass and the Sacraments, that the rectory was used for youth retreats and as a meeting place for the St. Jean Baptiste finance council and for the St. Vincent DePaul Society. I have not been provided any information indicating that the St. Jean Baptiste was used for purposes other than those just outlined.

If the Board of Tax Assessment Review does not find that the St. Jean Baptiste rectory falls under section 3(5) -- that is, was not “exclusively used for religious or educational purposes” -- then it should consider whether it falls under section 3(6) which exempts “dwelling houses...actually used by its officiating clergy, to an amount not exceeding one hundred and fifty thousand dollars (\$150,000.00)[.]” Under this provision, the Board needs to answer whether the rectory is a dwelling house, and whether it was actually used by officiating clergy. The same facts outlined above can be used to answer these questions. However, under the “dwelling house exemption” (section 3(6)), the amount of the exemption is limited to \$150,000.00.