

**December 12, 2005 Meeting of the Town of Warren's Tax Assesor's Board of Review**

**Meeting was called to order @ 16:26 by Chairman E. Mayo, in attendance were members L. Bancroft, B. Mellor and S. Little. Member L. Annunziata was not present.**

**Water Front Revival – 259 Water St. Units #5 & #6**

**SB Holding Corp – 348 Adams Ln. Ben Luk**

**Chairman E. Mayo recluse him self, since some of the comp buildings being used were property he owns.**

**Property located at 601A Metacom Ave,**

**Joseph & Gail Thorp – 109 Arlington Ave.**

**Joseph & Maria Sliveira – 84 Sowams Rd, Barrington.**

**St. Mary of the Bay & St. Jean the Baptist of Main St.**

**Attorney J. Sloan is representing both church properties that are under question, Father Peter Gower is in attendance.**

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**The second property is located at 328 Main St in Warren, St. Jean the Baptist Church Rectory.**

**Meeting Adjourned @ 1900 hrs. By**

**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.**