



WEST WARWICK TAX ASSESSOR
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MINUTES FOR JANUARY 6, 2016 BOARD OF ASSESSMENT AND REVIEW MEETING

Called to order by Chairman Dean Detonnancourt at 9:33 a.m.
Roll call, the following were present.
Patricia Lally and Joseph Garcia
Ann Coutu, Board of Assessment and Review Clerk
Christine Brochu, Assessor

Mereco Products, account 45-5028-00, represented by
Naomi J. Andon, CPA
SHAHEEN, PALLONE & ASSOCIATES,
861 TURNPIKE STREET
NORTH ANDOVER, MA 01845
(978)686-7200 FAX (978)686-4314
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Naomi gave a hand out and explained Mereco Products stopped conducting business on December 12, 2014 in West Warwick. As of December 31, 2014 there was only trash to be taken out and all tangible property was removed. Dec. 19, 2014 the phone line was transferred from RI to NH. They now are conducting business in NH. With the move the annual business return was accidentally forgotten due to the confusion of the move and was not returned as required by law. She acknowledged an employee may have given the incorrect moving date information to the tax assessor's office. She requested to the board for understanding and to abate all or some of the bill since Mereco was not conducting business as of 12/31/2014 in West Warwick. Christine Brochu cited that under RIGL 44-5-15 that with not filing the annual return the company is considered to have waived their right to give their true account. Brochu also stated that according to RIGL 44-4-24- "(a) All ratable tangible personal property shall be taxed to the owner of the property in the town or city in which the property has been situated for the larger portion of the twelve (12) months ending with the date of assessment. If any tangible personal property has not been situated in any one town or city for the larger portion of the twelve (12) months ending with the date of

assessment, then the tangible personal property shall be taxed in the town or city where the property is stored, garaged, or permanently situated at the time of assessment.” That since Mereco conducted business in West Warwick for the majority of 2014, they would be responsible to pay the 2015 tax bill.

Entered into record and seconded by Joseph Garcia

1300 & 1350 Division Road Holdings LLC
Plat 30, lots 7-0-102, 103, 104, 201, 202, 203, 204, 205
Plat 30, lots 14-0-104, 201, 301, 302, 304, 305, 306
Represented by Mark Murphy, Attorney in Massachusetts
30 Walpole Street, Norwood, MA 02062

Mark described that there is an appeal pending from last year in Superior Court. He supplied a handout regarding the properties and the owner’s estimate of value. There was also an appraisal completed, not for taxation purposes. (he did not supply a copy of the appraisal).

Entered into record and seconded by Joseph Garcia

New England Institute of Technology
Plat 12, lot 5
QVM, LLC
Plat 29, Lot 390-0-001

Joseph Deangelis, Attorney from Adler Pollock and Sheehan.

Elizabeth Noonan could not attend today so Joseph was there to fill in.

Joseph explained he is not familiar with the QVM appeal.

Joseph explained that New England Institute of Tech. (NEIT) should be considered tax exempt under RIGL. NEIT was interested in acquiring two parcels 5 years ago and the one parcel they never acquired was the 30 acres parcel shown as parcel B on given map and was explained as a dump and they could not come to an agreement price with the seller. Parcel B is assessed at 150k less than what we are assessed for on lot 5. Lot 5 is only 7.69 acres. They feel this is unfair. We are assessed at 850k for a small lot. For lot 5 the assessed value was around 77k, but the assessment changed after they purchased it.

Entered and seconded by Joseph Garcia

Aaron’s Sales & Lease, tangible account # 42-0001-60
Thomas Carter, from Kelly & Mancini Attorneys at Law
128 Dorrance Street, Suite 300, Providence, RI 02903 Phone: 401-490-7334

Aaron’s opinion of value is \$100,893.16 and it is involved in ongoing litigation. Aaron’s leases property at 1745 Main Street. The company offers a lease purchase of merchandise and three options for a customer to purchase their merchandise: Cash, credit or money order. 90 days is the same as cash. Merchandise should be considered inventory and not equipment. Inventory is considered tax exempt per RIGL 44-3-3. Sales transactions that occur are similar to a furniture store. Chairman requested a copy of the lease / sale agreement. Thomas agreed to send one to Ann Coutu.

Entered and seconded by Joseph Garcia

BRE/ESA Properties, LLC, Plat 30, Lot 32 & Tangibles
Mitchell Wilson, from Ad Valorem Tax Inc.

251 W. Garfield, Suite 287

Aurora, OH 44202-8856

Appeal opinion of value 2,600,000

Updated Opinion of value "as of 1/6/2016" is \$3,100,000

Mitchell handed out a detailed package to each of the members. He explained that they have an element for extended stay and for limited service in nature with a small living area and kitchenette. No business center, no common breakfast, no frills, small lobby. Their competition is limited service hotels, examples are: Econlodge, La Quinta, Super 8 and Comfort Suites. Target market focuses on construction crews and travelers needing inexpensive lodging for a week or two.

The subject is not considered similar to a Residence Inn, or a Homewood Suites, which they are nicer with more amenities.

He explained that in the flyer, the Star report charges a fee to hotels so they can see how they match up against other similar hotels. This property is between the second and third tier and has 9% cap rate.

Entered and seconded by Joseph Garcia

Joseph Garcia had a previous appointment and is now excusing himself from the remainder of the meeting.

Water Street Land, LLC, Plat 41, lot 77, represented by Peter Ruggiero, Attorney

Attorney stated that the lot 1.72 acres in Warwick and West Warwick. He explained owner purchased property for \$22,000. Original deed was incorrect where property ended at the town line. 1.06 acres at the center of the river. Corrective deed recorded with total acreage of 1.72 acres in both Warwick and West Warwick. Ruggiero is requesting for a land adjustment of .66 acres for what is in Warwick.

Bill from Warwick and updated map from surveyor was requested by the board. Peter said he would supply that information.

Entered and seconded by Patricia Lally.

Wesley & Susan Wright, Plat 37, Lot 225

Susan explained they purchased the property 12/30/14 or 12/31/14. The property is being taxed as a non-owner occupied. She explained she was never told about the exemption and assumed they would receive a similar tax bill as the previous owner. The previous owner had the owner occupied rate. She said they lived there for a little while and also stayed in their other home in Cranston. She did not fill out the form until after the March 15th deadline.

Entered and seconded by Patricia Lally.

Leiter Family Irrev. Trust., MaryAnn Benoit was present.

Plat 2, lot 325 is being withdrawn from the appeal process.

MaryAnn is also here for Plat 2 Lot 327

They had the property appraised 12/19/2013 with an estimated appraised value \$105,000 and an assessed value of \$137,500. The house has low ceilings and a sump pump in basement.

MaryAnn does not feel with the given current condition of her house she could receive \$137,500 in the open market. She gave a copy of the appraisal to the board. Some cosmetics updates have been completed and feels the most she could receive on the open market would be \$125,000. Rents: upstairs \$750 and down stairs \$850, no heat included. Entered and Seconded by Patricia Lally.

Angelo Padula, Jr Plat 40, Lot 59

Angelo stated 26 River Street is the in flood way. House was demolished and has a garage there and trying to get rid of that too and rents the land out for trailer storage. He stated that other properties in the area are in the same flood way and assessed much lower. He cited properties on Canna Street, Begonia Street. and Aster Street. Chairman asked if the comparables had exemptions.

Entered and seconded by Patricia Lally

Adjourned at 12:24 p.m. and seconded by Patricia Lally.