

**STATE OF RHODE ISLAND  
PROVIDENCE, Sc.**

**DISTRICT COURT  
SIXTH DIVISION**

**NEW MIDLAND FARMS, INC.,  
Plaintiff**

**v.**

**TAX ADMINISTRATOR,  
RHODE ISLAND DIVISION OF TAXATION,  
Defendant**

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**No. 6AA-2025-00078**

**DECISION AND ORDER**

On October 3, 2025, plaintiff filed a document entitled: “AN URGENT MOTION FOR RECONSIDERATION DUE TO VERIFYABLE ERRORS OF FACT CUM PRELIMINARY INJUNCTION AGAINST LEVY PROCEDURES.” The matter was given a new case number (6AA-2025-00078), and was eventually assigned to a judge on April 14, 2026. However, a review of the “Urgent Motion,” shows that it is the continuation of plaintiff’s effort to overturn a January 13, 2023, decision of this court in case No. 6AA-2021-00112. There, plaintiff’s appeal from a ruling of the tax administrator was dismissed based on New Midland Farms’ failure to meet the prepayment requirement set out in R.I.G.L. §8-8-26.

The district court’s decision was not accepted by plaintiff, and on February 1, 2023, New Midland Farms petitioned the Rhode Island Supreme Court for a Writ of Certiorari. SU-2023-39-MP. The court denied the petition without an opinion on June 12, 2023.

Another effort to successfully challenge the 2023 district court decision was made on June 18, 2024, when the president and corporate secretary of New Midland Farms filed a “Request for an urgent reconsideration of the order of the Supreme Court No. 2022-260-MP.” Although the filing referred to an earlier case, the request was given a new case number: No. 2024-184-MP. This “emergency petition” was denied on June 21, 2024, “because it is not properly before this Court. The president and corporate secretary of New Midland Farms, Inc. (New Midland) who jointly filed this emergency petition . . . are not licensed to practice law in Rhode Island and cannot represent New Midland as *pro se* litigants.”

A third attempt to obtain relief from the district court’s handling of New Midland Farms’ appeal from the tax administrator’s decision can be found in in another filing in the Supreme Court. On August 25, 2022, before a final order had been entered in the district court proceeding, the corporate president and secretary filed a “Request for a review cum relief against the order of Hon. District Court Judge Walter Gorman Retired pertains the assessment of Division of Taxation of New Midland Farms Inc. Docket No. 6AA-2021-112.” This filing was apparently treated as a petition for certiorari, and on June 12, 2023, it was denied without opinion. A “Request for an urgent reconsideration of the order [denying certiorari]” was filed on June 20, 2023 and denied, without opinion, on June 21, 2023.

The record recited above makes it clear that the current filing is not a new appeal from a decision of the tax administrator, but, rather, a collateral attack on the 2023 decision of this court. While there may be interesting *res judicata* and collateral attack issues raised

