STATE OF RHODE ISLAND

PROVIDENCE, SC. **SUPERIOR COURT**

(FILED: July 15, 2026)

WEST GLOCESTER LLC, and FACTORY MUTUAL INSURANCE COMPANY, *Petitioners,*	:	
v.	:	**C.A. No. PC-2025-05414**
JESSICA PARKER, in her capacity as Tax Assessor for the Town of Glocester, *Respondent.*	:	

DECISION

LICHT, J. Both Petitioners, West Glocester LLC ("West Glocester") and Factory Mutual Insurance Company ("Factory Mutual"), and Respondent, Jessica Parker, in her capacity as Tax Assessor ("Tax Assessor") for the Town of Glocester, filed cross-motions for summary judgment on January 30, 2026. Both Petitioners and the Tax Assessor objected to the respective cross-motions for summary judgment on February 27, 2026. Petitioners filed their Reply on March 13, 2026 and the Tax Assessor filed her Reply on April 15, 2026. Petitioners filed a Surreply on April 24, 2026. Oral argument was subsequently held on May 4, 2026.[1]

I

Facts and Travel

West Glocester previously owned and Factory Mutual currently owns, property located at 743-751 Reynolds Road in Glocester, Rhode Island, identified as Parcel 2-4 (the "Property").

[1] At the request of the parties, the Court delayed deciding this case as they wished to attempt to resolve the case. Those efforts were unsuccessful.

(Pet'rs' Statement of Facts ¶ 1.) The Property was subject to a payment-in-lieu-of-taxes agreement ("PILOT") with the Town from December 31, 2002 to February 28, 2022. *Id.* ¶ 2. This agreement underwent four amendments. Under the agreement, the Property was taxed in accordance with negotiated rates instead of the Tax Assessor's usual tax regime. *Id.* ¶ 3. Petitioners' 2021 tax bill totaled $2,949,395.55. (Pet'rs' 2021 Tax Bill.) The PILOT expired in late February 2022, at which time the Property became subject to regular ad valorem assessment in accordance with the Property's assessed value. (Pet'rs' Statement of Facts ¶ 5.) The Town valued and assessed the Property at $61,074,000 as of December 31, 2021 and issued a bill for the 2022 tax year in the amount of $1,369,889.82, which Petitioners timely paid in full. *Id.* ¶ 6. The Town then valued and assessed the Property at $61,126,400 as of December 31, 2022 and issued a tax bill for 2023 in the amount of $1,044,038.91, which Petitioners timely paid in full. *Id.* ¶ 7. Petitioners do not dispute the original 2022 and 2023 bills.

The Town's most recent town-wide revaluation took place as of December 31, 2019 as well as statistical updates as of December 31, 2022 and December 31, 2025. (Edwards's Jan. 30, 2026 Aff. Ex. 2.) The Director of Finance and the Chief Financial Officer of the Town of Glocester explained that "[t]he COVID-19 epidemic hampered the efforts of the Tax Assessor who, in order to comply with applicable statutory deadlines, was forced to perform a valuation of the Property in 2021 without having visited the Property[.]" (Beltram Aff. ¶ 3.)

Thus, about three years later, on March 21, 2024, a date that is not a statutorily scheduled revaluation or statistical update date, the Town received, per its request, an appraisal report revaluing the Property at $171,790,000 as of December 31, 2022. (Pet'rs' Statement of Facts ¶¶ 8-9.) On February 26, 2025, again a date that is not a statutorily scheduled revaluation date, the Town received, per its request, an appraisal report revaluing the Property at $160,240,000 as of December

31, 2021. *Id.* On April 14, 2025, the Tax Assessor informed Petitioners that the Town would be assessing back taxes for the tax years 2022 and 2023. The Town then issued final supplemental 2022 and 2023 tax bills that raised the taxable valuations of the Property to match the appraisal reports' higher valuations. *Id.* ¶ 10. Petitioners learned of the final additional bills on September 2, 2025. *Id.* The Property's back tax for the additional tax bill initially amounted to $3,594,183.20 for the 2022 tax year and $2,934,173.30 for the 2023 tax year. *Id.* ¶ 11. However, the additional tax bills were later adjusted, resulting in the 2022 balance at $1,714,345.10 and the 2023 balance at $1,531,985.56. *Id.* ¶ 11 n.1.

On October 7, 2025, Petitioners invoked the equity jurisdiction of this Court pursuant to G.L. 1956 § 44-5-27 and sought injunctive relief and declaratory relief pursuant to the Uniform Declaratory Judgments Act, G.L. 1956 chapter 30 of title 9. Petitioners assert that the "Petition is timely because it is filed within three months after the last day appointed for payment without penalty of the supplemental taxes at issue." (Verified Pet. ¶ 5.) Petitioners request this Court declare "that the supplemental/back tax assessments issued for tax years 2022 and 2023 are illegal, void, and of no legal effect; . . . [e]njoin Respondent from enforcing or collecting taxes based on such assessments" and "[a]ward Petitioners their reasonable attorneys' fees and costs[.]" *Id.* at 5.

II

Standard of Review

"A motion for summary judgment 'is designed to decide in an expeditious fashion cases presenting groundless claims.'" *Town of Exeter by and through Marusak v. State*, 226 A.3d 696, 700 (R.I. 2020) (quoting *Hexagon Holdings, Inc. v. Carlisle Syntec Incorporated*, 199 A.3d 1034, 1038 (R.I. 2019)). However, "'summary judgment is a drastic remedy, and a motion for summary judgment should be dealt with cautiously.'" *Cruz v. DaimlerChrysler Motors Corp.*, 66 A.3d 446, 451 (R.I. 2013) (quoting *DeMaio v. Ciccone*, 59 A.3d 125, 129 (R.I. 2013)). "'Summary judgment is appropriate when no genuine issue of material fact is evident from the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits if any, and the motion justice finds that the moving party is entitled to prevail as a matter of law.'" *Swain v. Estate of Tyre ex rel. Reilly*, 57 A.3d 283, 288 (R.I. 2012) (quoting *Beacon Mutual Insurance Co. v. Spino Brothers, Inc.*, 11 A.3d 645, 648 (R.I. 2011)) (further internal quotation omitted); *see* Super. R. Civ. P. 56. "In deciding a motion for summary judgment, [a] [c]ourt views the evidence in the light most favorable to the nonmoving party." *Mruk v. Mortgage Electronic Registration Systems, Inc.*, 82 A.3d 527, 532 (R.I. 2013); *see Beauregard v. Gouin*, 66 A.3d 489 (R.I. 2013).

Moreover, the moving party "bears the initial burden of establishing the absence of a genuine issue of fact." *McGovern v. Bank of America, N.A.*, 91 A.3d 853, 858 (R.I. 2014) (internal quotation omitted). The burden then shifts to the "nonmoving party [who] bears the burden of proving by competent evidence the existence of a disputed issue of material fact and cannot rest upon mere allegations or denials in the pleadings, mere conclusions or mere legal opinions." *Mruk*, 82 A.3d at 532 (internal quotation omitted). "'[C]ompetent evidence' . . . is generally presented on summary judgment in the form of . . . depositions, answers to interrogatories, . . . admissions on file, . . . [and] affidavits[.]'" *Flynn v. Nickerson Community Center*, 177 A.3d 468, 476 (R.I. 2018) (quoting *Leone v. Mortgage Electronic Registration Systems*, 101 A.3d 869, 872, 874 (R.I. 2014)).

III

Analysis

A

Declaratory Judgment

Pursuant to § 9-30-6, the Court declines to render the declaratory judgment because "a person challenging an assessment of taxes may not maintain a cause of action for declaratory relief." *Morse v. Minardi*, 208 A.3d 1151, 1155 (R.I. 2019). However, Petitioners invoked the Superior Court's equity jurisdiction pursuant to § 44-5-27 and request the Court to render the equitable relief of an injunction.

> "Section 44–5–27 provides that the remedy set forth in § 44–5–26 is exclusive except that, in a proper case, the taxpayer may invoke the equity jurisdiction of the [S]uperior [C]ourt. This Court has also explained that a taxpayer alleging an illegal tax may proceed directly to the Superior Court." *Lehigh Cement Co. v. Quinn*, 173 A.3d 1272, 1278 (R.I. 2017) (internal quotations omitted).

A request for injunctive relief is a proper invocation of the Court's equity jurisdiction. *The Narragansett Electric Co. v. Minardi*, No. PC/2008-6981, 2009 WL 3328363, at *8 (R.I. Super. Apr. 17, 2009). "The ability of a taxpayer to file a suit in equity directly in the Superior Court, however, is sharply circumscribed by a brief limitations period." *Lehigh Cement Co.*, 173 A.3d at 1278. "A complaint must be filed 'within three (3) months after the last day appointed for the payment, without penalty, of the tax, or the first installment of the tax, if it is payable in installments.'" *Id.* (quoting § 44–5–27). The Petition was timely filed as Petitioners learned of the additional bills on September 2, 2025 and the Petition was filed on October 7, 2025. Therefore, the Court decides these cross-motions for summary judgment pursuant to its equity jurisdiction.

B

Lack of Legal Remedy

The Tax Assessor asserts that this is not a proper case to invoke the equity jurisdiction of the Superior Court because Petitioners have failed to demonstrate they lack an adequate remedy at law. Petitioners assert that the statutory scheme does not require them to prove that there was no adequate remedy at law to proceed under § 44-5-27.

In Rhode Island, "one seeking to invoke the equity jurisdiction of the Superior Court in a tax-abatement proceeding pursuant to § 44–5–27 must demonstrate that he or she has no remedy at law or none that is adequate." *Wickes Asset Management, Inc. v. Dupuis*, 679 A.2d 314, 322 (R.I. 1996). Petitioners distinguish their case from *Wickes* because *Wickes* involved both an overassessment claim and a claim that the tax was illegal. *Id.* at 316-17, 322. Petitioners are only asserting that the additional bills are illegal. Petitioners also distinguish their case from *Wickes* because they assert they are coming to court pursuant to the second sentence of § 44–5–27 and therefore this case need not be a proper case nor require a taxpayer to file an appeal. Section 44-5-27 states:

> "The remedy provided in § 44-5-26 is exclusive if the taxpayer owned or possessed any ratable estate at all, except that, *in a proper case*, the taxpayer may invoke the equity jurisdiction of the superior court; provided, that the complaint is filed within three (3) months after the last day appointed for the payment, without penalty, of the tax . . . A taxpayer *alleging an illegal or void tax assessment* against him or her is confined to the remedies provided by § 44-5-26, *except that the taxpayer is not required to file an appeal with the local assessor*." Section 44-5-27 (emphases added).

This assertion that Petitioners need to prove there is no adequate legal remedy conflates the issues. In this case, Petitioners are merely seeking an injunction enjoining the Tax Assessor from collecting the back taxes because their assessment is illegal. They contend that the Tax Assessor had no authority to impose a supplemental tax and thus it is illegal.[2] There is no adequate remedy at law when illegal taxation is imposed.

Petitioners are not asserting an overassessment, but rather an illegal taxation in this case. "Section 44-5-26 provides that relief from illegal taxation may be granted notwithstanding the lack of an account filing. Section 44-5-27 further provides for equitable relief in a 'proper case.'" *CIC-Newport Associates v. Stein*, 121 R.I. 844, 851, 403 A.2d 658, 662 (1979), abrogated by *Rock Ridge Ltd. v. Assessor of Taxes*, 667 A.2d 778 (R.I. 1995).

C

Illegal Taxation

The Tax Assessor argues that the Petitioners failed to prove that this was an illegal tax. Petitioners assert that the back taxes are an illegal tax because the Tax Assessor did not have authority pursuant to §§ 44-5-11.5, 44-5-11.6, and 44-5-23 to impose them.

"It is not 'illegal per se . . .' when the tax authorities correct 'past inequities without a general revaluation . . . But when the tax authorities act out of improper or discriminatory motives, the legitimacy of the revaluation process ends.'" *Capital Properties, Inc. v. State*, 749 A.2d 1069, 1084 (R.I. 1999) (quoting *Picerne v. DiPrete*, 428 A.2d 1074, 1078 (R.I. 1981)). However, "'tax assessments that are made outside the ambit of state law are illegal, regardless of whether identifiable and accepted methods of appraisal are used.'" *Id.* (quoting *Inn Group Associates v. Booth*, 593 A.2d 49, 51 (R.I. 1991)).

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[2] In the parallel appeal in *West Glocester LLC, et al v. Parker,* No. PC-2026-01797, Petitioners are alleging that the back taxes and the assessment for 2025 are overassessments and that the back taxes are illegal. In that parallel appeal, not this case, the Court will need to decide whether the Property was overassessed.

1

Section 44-5-11.5

The Tax Assessor asserts that the additional tax bills align with § 44-5-11.5(3): "It is the intent of the general assembly to ensure that all taxpayers in Rhode Island are treated equitably. The more frequent the revaluation, the greater the equity within and among jurisdictions." Section 44-5-11.5(3). The General Assembly arrived at a frequency that would ensure equity – "a revaluation cycle where every city or town conducts a revaluation within nine (9) years of the date of the prior revaluation and shall conduct an update of real property every three (3) years from the date of the last revaluation." Section 44-5-11.5(4). Therefore, § 44-5-11.5 does not authorize the Tax Assessor to impose these back taxes. Even looking at it in the light most favorable to the Tax Assessor, the Court refuses to lend credence to her argument that the COVID-19 pandemic prevented her from viewing the Property for the statistical update as of December 31, 2022. On May 11, 2021, Governor McKee announced that Rhode Island would be reopening on May 21, 2021 and that fully vaccinated people no longer needed to wear a mask unless required by state officials, local officials, workplaces, or businesses. (Edwards's Mar. 13, 2026 Aff. Ex. 1.) On June 18, 2021, Governor McKee and the Rhode Island Department of Health lifted COVID-19 restrictions on remaining higher risk activities such as live indoor performances and saunas. (Edwards's Mar. 13, 2026 Aff. Ex. 2.) Governor McKee ended Rhode Island's state of emergency on April 13, 2022. The appraisals came approximately two and three years after the PILOT agreement ended and the COVID-19 emergency ended. Additionally, there is no requirement to view any property for a statistical update.

2

Section 44-5-11.6

Taxes on real property are assessed based on its "full and fair cash value" as determined by town-wide revaluations conducted every nine years with statistical updates performed every three years. Sections 44-5-11.5, 44-5-11.6, 44-5-12. "Cities and towns shall not change the assessment of any property based on the purchase price of the property after a transfer occurs except in accordance with a townwide or citywide revaluation or update schedule[.]" Section 44-5-11.6(a)(2)(iii). The Town's statistical update occurred as of December 31, 2022. The Tax Assessor, in her initial assessment for tax year 2023, had the authority to assess the Property. She did so when she valued and assessed the Property at $61,126,400 as of December 31, 2022 and issued a tax bill for 2023 in the amount of $1,044,038.91, which Petitioners timely paid in full. On March 21, 2024, a date that is not a statutorily scheduled revaluation date, the Town received, per its request, an appraisal report revaluing the Property at $171,790,000 as of December 31, 2022. That subsequent appraisal was then used to formulate the additional 2023 tax bill. Those back taxes are distinct from the initial assessment. Section 44-5-11.6 does not authorize the Tax Assessor to impose the back taxes.

"There shall be no adjustment to an assessment because of an increase or decrease in such value as a result of market forces in years when there is no revaluation, statistical revaluation, or update thereto." Section 44-5-12(a). "Because revaluations must be carried out in an acceptable and orderly manner, selective assessments are generally held unlawful as discriminatory against the complaining taxpayer." *Picerne*, 428 A.2d at 1077.

i

Athena Providence Place v. Pare

The Town asserts that the back taxes for tax years 2022 and 2023 were lawful and proper because upon the PILOT agreement's expiration, the Tax Assessor is authorized to assess outside the set valuation schedules. Section 44-5-11.6(e) states, in pertinent part: "Any property that is either exempt from the local property tax pursuant to [G.L. 1956] § 44-3-3 or pays a city or town an amount in lieu of taxes is not required to have its values updated pursuant to this section[.]" Section 44-5-11.6(e).

This case is entirely different than *Athena Providence Place v. Pare,* 262 A.3d 679 (R.I. 2021). In *Athena Providence Place*, the Providence tax assessor had revalued the subject property during the three-year cycle, a year before a tax treaty expired, but in the final year of the treaty, it did not assess the taxes on that basis but honored the treaty. *Athena Providence Place*, 262 A.3d at 680. After the treaty expired, the tax assessor again revalued the property. *Id.* at 680-81. The taxpayer argued that the second revaluation was selective as the property had previously been revalued. *Athena Providence Place v. Quinn*, No. PC-2015-5520, 2019 WL 1959378, *1, *5 (R.I. Super. Apr. 25, 2019) (overruled by *Athena Providence Place v. Pare,* 262 A.3d 679 (R.I. 2021)). The Rhode Island Supreme Court held that a city could revalue a property after an expiration of a tax stabilization agreement outside the revaluation cycle as long as the revaluation is not deemed to be selective. *Athena Providence Place*, 262 A.3d at 682. The "revaluation can be deemed to be selective only if the property was subjected to revaluation and similar properties were not. *See Picerne*, 428 A.2d at 1077 (stating that cases alleging selective assessments 'are characterized by the singling out . . . of taxpayers for revaluation . . . when similar property is not assessed')." *Id.*

In this case, the Tax Assessor had the opportunity and did revalue the Property after the PILOT program expired – in the initial 2022 tax year assessment, and the taxpayer timely paid the taxes due pursuant to that assessment. It is not the initial tax that is being challenged here; it is the supplemental tax. *Athena* did not involve a supplemental tax and thus has no bearing on this case.

The issue in this case is whether there is any authority for the Tax Assessor to send a supplemental tax bill two and three years after the original tax bill. This Court can find none.

3

Section 44-5-23

A tax assessor can assess and impose back taxes under narrow circumstances, specifically when "any real estate liable to taxation . . . has been omitted in the assessment of any year or years and has thereby escaped taxation, or if any tax has been erroneously or illegally assessed[.]" Section 44-5-23. Omitted property in this context "means property that the tax assessor has not assessed at all and does not mean property that the tax assessor has undervalued." *Capital Properties, Inc.*, 749 A.2d at 1085 (internal citations omitted). "[T]he term 'erroneous assessment' is defined as 'an assessment that deviates from the law and is therefore invalid, and is a defect that is jurisdictional in its nature, and does not refer to the judgment of the assessing officer in fixing the amount of valuation of the property.'" *Id.* (quoting Black's Law Dictionary (6th ed.)).

The Property was not omitted because the Tax Assessor assessed, sent out bills, and Petitioners paid those bills for the 2022 and 2023 tax years. Petitioners do not assert that the initial 2022 and 2023 tax bills were erroneous.

The Tax Assessor asserts that the Property escaped taxation and she should be allowed to fix the mistaken assessment due to Petitioners' inaccurate reporting during a global health emergency. The Tax Assessor argues that this is analogous to *McTwiggan v. Hunter*, 19 R.I. 265, 33 A. 5 (1895). In *McTwiggan*, the assessor mistakenly thought that there was a valid tax agreement applicable to the property and therefore the property was omitted from the tax rolls. *McTwiggan*, 19 R.I. at 265, 33 A. at 7-9. However, unlike in *McTwiggan*, the Tax Assessor assessed the Property at the value she found to be the full and fair cash value, Petitioners paid that value, and then after two subsequent appraisals completed years after those assessments and years after the world opened back up from COVID-19, she assessed additional back taxes. The Property was not omitted from the tax rolls in the 2022 and 2023 tax years. The Tax Assessor claims she could not assess the Property because of COVID-19. Yet, as of December 31, 2022, the Tax Assessor conducted a statistical update of the entire Town.

> "The power to tax . . . is not absolute, however, and authority to tax is granted only by unequivocal instructions found in the Rhode Island Constitution and in statutes enacted by the Rhode Island [L]egislature. Rhode Island courts must assiduously protect the people from abuse of the government's taxing authority by requiring strict adherence to these unequivocal instructions, and expeditious measures not in conformance with these limitations, no matter how well intentioned, cannot be substituted for compliance." *Cabana v. Littler*, 612 A.2d 678, 684 (R.I. 1992).

The Court, like the Tax Assessor, is bound by chapter 5 of title 44. The Court cannot find that the Property was omitted because it allegedly was undervalued. *Capital Properties, Inc.*, 749 A.2d at 1085. The Court cannot find that the initial assessments were erroneous because the Tax Assessor thinks she made a mistake – the taxing statute does not authorize that.

4

Discrimination

There is a question of fact as to whether this Property was the only property out of similarly situated properties that received supplemental bills. However, this question is immaterial because the Tax Assessor was "outside the ambit of state law" when she assessed and sent the additional tax bills for tax years 2022 and 2023; and therefore, those back taxes are illegal, and the Court need not decide whether the Tax Assessor discriminately assessed the Property. *Id.* at 1084 (internal quotation omitted).

IV

Conclusion

The Tax Assessor did not have the authority to impose back taxes. Therefore, the back taxes for tax years 2022 and 2023 are illegal and the Court denies the Tax Assessor's Motion for Summary Judgment. The Court declines to render a declaratory judgment but grants Petitioners' Motion for Summary Judgment and enjoins the Tax Assessor from collecting those back taxes. Counsel shall prepare an order and judgment.

RHODE ISLAND SUPERIOR COURT

Decision Addendum Sheet

TITLE OF CASE:	**West Glocester LLC and Factory Mutual Insurance Co. v. Jessica Parker, in her capacity as Tax Assessor for the Town of Glocester**
CASE NO:	**PC-2025-05414**
COURT:	**Providence County Superior Court**
DATE DECISION FILED:	**July 15, 2026**
JUSTICE/MAGISTRATE:	**Licht, J.**
ATTORNEYS:	
For Plaintiff:	**Mitchell Edwards, Esq.** **Christine E. Dieter, Esq.**
For Defendant:	**Lisa Fries, Esq.**