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## **PLDW Partner James W. Ryan Alerts Taxpayers to Filing Deadline during Revaluation Process**

Providence, RI – January 30, 2013 – Pannone Lopes Devereaux & West LLC (PLDW) Managing Partner James W. Ryan lays out the law in a Providence *Business News* Guest Column entitled, “Annual-account filing deadline this week”, explaining the need for Rhode Island property owners and businesses to be more cognizant of state law requirements during municipal revaluations in order to protect their assets and keep their legal options open.

“This year, 17 Rhode Island communities will go through the rite of passage known as the revaluation cycle,” said Attorney Ryan, who is a former chief of the criminal division for the R.I. Office of the Attorney General. “Unbeknownst to many Rhode Island taxpayers, state law requires that every person and business file an annual account of all ‘ratable estate’ with the tax assessor by Jan. 31 of each year. In a declining market, it is even more imperative to submit the form on time.”

Ryan explains: “If you believe that, due to the declining real estate market, the full and fair cash value of your property is considerably less than its current tax valuation, you might be hoping that the assessor will recognize that decline and significantly reduce the tax value of your property. But what if the assessor only agrees to a small reduction or, perhaps, even keeps the same value and then the town board of review rubber stamps that decision. If that’s the case and you have *not* filed an annual account, you could be stuck with the town’s decision and have no recourse in court.” To read the essay, click on [Annual-account filing deadline this week](#).

Attorney Ryan has significant experience in white-collar crime and fraud issues, complex commercial litigation, corporate compliance and governmental investigations, and is a member of the PLDW Criminal Defense, Health Care and Litigation Teams. In 1987, Mr. Ryan was appointed Chief of the Criminal Division for the Rhode Island Department of Attorney General. For more than nine years, Attorney Ryan successfully lead the prosecution of all felony cases, including fraudulent transactions involving misuse of government funds and corrupt practices including the collapse of the Jefferson Loan and Investment Bank. Earlier in his career, Attorney Ryan worked in the Manhattan District Attorney's Office as an Assistant District Attorney where he was appointed Senior Trial Counsel and Bureau Chief in the Trial Division by District Attorney Robert M. Morgenthau.

Attorney Ryan earned his J.D. from Fordham University of Law and a Bachelor of Arts from the College of the Holy Cross. He is admitted to practice law in Rhode Island, Massachusetts and New York, and is also admitted to practice before the U.S. District Court in MA, RI, SDNY, EDNY; U.S. Court of Appeals, 1st Circuit and 2nd Circuit.

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#### **About Pannone Lopes Devereaux & West LLC**

The attorneys and staff at Pannone Lopes Devereaux & West LLC (PLDW) are committed to developing practical and cost-effective solutions while also being supportive of the community in a meaningful way. With offices in Rhode Island, Connecticut, Massachusetts, New York and Florida, PLDW has developed a business model that combines international expertise with a more cost-effective delivery system that involves cross training of lawyers and a more practical approach to problem solving. The primary areas of practice for the firm include administrative, corporate and municipal law, civil litigation, employment, government relations, real estate and commercial lending and estate planning and special masterships. The partners demand of themselves and those on the PLDW team, an unparalleled sense of urgency and responsiveness which is derived from an authentic appreciation for their clients and the community in which they serve. For more information, visit [www.pldw.com](http://www.pldw.com).