

# City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## CHAPTER 1988-20

**No. 333 AN ORDINANCE** PROVIDING FOR THE ASSESSMENT AND COLLECTION OF 1988 TAXES IN A SUM NOT LESS THAN ONE HUNDRED THIRTY MILLION DOLLARS (\$130,000,000) AND NOT MORE THAN ONE HUNDRED FORTY-EIGHT MILLION DOLLARS (\$148,000,000), BEING BASED ON ONE HUNDRED PER CENT (100%) OF THE 1988-1989 FISCAL YEAR TAX COLLECTION, AS AMENDED.

*Approved* June 24, 1988

### *Be it ordained by the City of Providence:*

SECTION 1. The City Council of the City of Providence hereby orders the assessment and collection of a tax on the rateable real estate and tangible personal property, as well as orders the assessment and collection of an excise tax on all registered motor vehicles, in a sum not less than One Hundred Thirty Million Dollars (\$130,000,000) and not more than One Hundred Forty-eight Million Dollars (\$148,000,000) being based on One Hundred Per Cent (100%) of the 1988-1989 fiscal year tax collection, as amended; said tax is for ordinary expense charges and for the payment of interest and indebtedness in whole or in part of said City and for other purposes authorized by law.

SECTION 2. The City Assessor shall assess and apportion said tax on inhabitants and rateable real estate and tangible personal property of said City as of the 31st day of December, A. D. 1987 midnight, Eastern Standard Time, as well as assess and apportion said excise tax on owners of registered motor vehicles in the City of Providence during the calendar year 1987, according to law, and shall on completion of said assessment, date and sign same, and shall make out and certify to the City Collector of the City of Providence, on or before the 15th day of June, A. D. 1988 a complete list containing (1) the names of persons taxed and the total value of all real estate taxed to each; (2) the amount of personal estate except manufacturers' machinery and equipment assessed against each person; and (3) the amount of the motor vehicle excise assessment against each person on said real estate, personal estate and motor vehicle opposite the name of the person or persons assessed.

The assessment of real estate and personal estate shall appear in separate columns on said list. The assessment of motor vehicles shall appear on a separate list.

Said taxes shall be due and payable on and between the 1st day of July, 1988, next and the twenty-fifth day of July, A.D. 1988 next, and all taxes remaining unpaid said last named day shall carry until collected a penalty at the rate of twelve per centum (12%) per annum upon such unpaid real estate, personal estate and excise taxes.

Said taxes may be paid in four installments, the first installment of twenty-five per centum (25%) on or before the twenty-fifth day of July, A.D. 1988 next, and the remaining installments as follows: twenty-five per centum (25%) on the twenty-fourth day of October, A.D. 1988, twenty-five per centum (25%) on the twenty-fourth day of January, A.D. 1989 and twenty-five per centum (25%) on the twenty-fourth of April, A.D. 1989. Each installment period successively and in order shall be free from any charges for interest. Provided, however, the option to pay taxes in quarterly installments shall not apply to any tax levied in an amount not in excess of \$50. If the first installment or any succeeding installment of taxes is not paid by the last day of the respective installment period or periods as they occur, then the whole tax or remaining unpaid balance of the tax, as the case may be, shall immediately become due and payable and shall carry, until collected, a penalty at the rate of twelve per centum (12%) per annum on said real estate, personal estate and excise taxes.

The City Collector shall by advertisement in a public newspaper of the City notify all persons assessed to pay their respective taxes at his office on and between the 1st and twenty-fifth day of July, A.D. 1988, both days inclusive; said Collector shall attend daily during said periods, Saturdays, Sundays and holidays excepted, at his office from eight-thirty o'clock A.M. to four o'clock P.M. to receive taxes.

SECTION 3. This Ordinance shall take effect upon its passage.

IN CITY COUNCIL  
JUN 21 1988  
FIRST READING  
READ AND PASSED

IN CITY COUNCIL  
JUN 23 1988  
FINAL READING  
READ AND PASSED

*Rose M. Mendonca* CLERK

*Richard W. S. [Signature]* PRESIDENT  
*Rose M. Mendonca* CLERK



IN CITY COUNCIL  
APR 28 1988  
FIRST READING  
REFERRED TO COMMITTEE ON FINANCE

Rose M. Mancuso CLERK

Councilman Glavin, Councilman Dillon  
and Councilwoman Sargnoli (By Request)

