

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

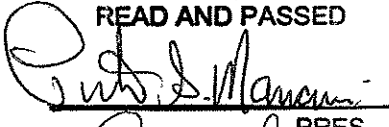
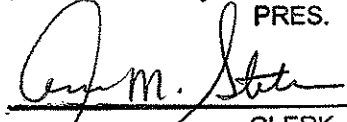
RESOLUTION OF THE CITY COUNCIL

No. 270


Approved June 15, 2009

Resolution Requesting the Tax Assessor to assess the real estate designated on Assessor's Plat 48, Lot 211 (being 301 Swan Street), as petitioned by Habitat for Humanity for Greater Providence Inc., as being substantially diminished in value during the period of construction for affordable housing.

IN CITY COUNCIL
JUN 4 2009
READ AND PASSED


PRES.

CLERK

APPROVED


MAYOR 6/15/09

City of Providence

Tax Map # 048-0211-0000

Parcel Id 17101

301 Swan St, Providence

Habitat For Humanity Of Ri Inc

807 Broad St

Providence, RI 02907-1676

Class	13 Residential Vacant Land	Roll Section	1 Taxable
Book No	4331/053 4331/053	Property Type	1 Residential
Nbhd	1240 1240	Zoning	R3 R-3
District No.	5	Living Units	0
Tax Code	R01 R01	Size Total	0.07 Acres
FY	2008		

Parcel Info.

Subdivision	Effective Year	Inactive Year	Legal
/	1967	9999	

Property Area

Zoning	R3 R3
Nbhd	1240 1240

Legal Description

Front Size	Class	13 Residential Vacant Land
Size 1	Primary Land	
Size 2	Property Type	1 Residential
Size Total		

Owner (Current)

Habitat For Humanity Of Ri Inc
807 Broad St
Providence, RI 02907-1676

Owner (Previous)

CINDY C BURGESS
297 SWAN ST
PROVIDENCE, RI 02905-2111

Wells Fargo Bank NA
3476 Stateview Blvd
Ft Mill, SC 29715

Jolon T O'Connor
54 Vicksburgh St
Providence, RI 02904

Sales Information

Date	Book/Page	Instrument	Doc.No.	Adj. Reason	Sale Price	Subj. Price
12/29/2008	9297/279	WARRANTY DEED		U I	\$20,000	\$20,000
8/8/2007	8805/267	WARRANTY DEED		U I	\$122,000	\$122,000
left off the 2007 tax roll. 2 lots were on the description but only 1 lot was transferred left						
12/5/2006	8429/209	MORTGAGEE DEED	Sole Owner	U I	\$136,000	\$136,000

City of Providence
Tax Map # 048-0211-0000
Parcel Id 17101
301 Swan St, Providence
Habitat For Humanity Of Ri Inc
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RE Assessment

CURRENT YEAR INFO 2008 - ESTIMATED

Land Value	Improvements	Total Value	Tax Rate	True Taxes	Total Taxes
\$37,200	\$0	\$37,200		\$881.64	\$881.64

PRIOR YEAR INFO 2007

Land Value	Improvements	Total Value		Total Taxes
\$37,200	\$0	\$37,200		\$849.68

MUNICIPAL LIEN CERTIFICATE
CITY OF PROVIDENCE - OFFICE OF THE COLLECTOR
CITY HALL PROVIDENCE, R.I. 02903 (401) 331-5252

DATE	PLAT	LOT	UNIT	LOCATION	CERT #	PAGE
February 05, 2009	048	0211	0000	301 Swan St	67,278	1

ASSESSED Jolon T O'Connor
OWNER

STATUS OF REAL ESTATE BILL AS OF DATE PRINTED

YR	TYPE	ORIGINAL TAX	CHARGE	ADJUSTMENT ABATEMENT	PAID	BALANCE DUE	INTEREST	TOTAL DUE	BILL NAME
08	RE	\$881.64	\$0.00	\$0.00	\$864.34	\$17.30	\$1.38	\$18.68	Jolon T O'Connor
		<u>\$881.64</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$864.34</u>	<u>\$17.30</u>	<u>\$1.38</u>	<u>\$18.68</u>	

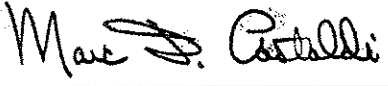
INTEREST SHOWN IS VALID FOR 30 DAYS FROM DATE ISSUED. ADDITIONAL
CHARGES MAY APPLY IF PAYMENT IS RECEIVED LATER THAN 30 DAYS FROM DATE.

- Note:
- Please be aware that unpaid taxes may be subject to tax sale.
 - Please contact the Water Supply Board at 521-6300.
 - Please contact the Narragansett Bay Commission at 461-8828
 - Property within designated City plat maps known as 19, 20, 24, 25, and 26 may be subject to assessment by the Downtown Providence District Management authority (aka: Downtown Improvement District). Please call (401)421-4450 for payment information.

C E R T I F I C A T I O N

THIS IS TO CERTIFY THAT THE ABOVE IS TRUE AND CORRECT, SAID CERTIFICATION
BEING GIVEN IN ACCORDANCE WITH 44-7-11 OF THE GENERAL LAWS OF RHODE ISLAND
1956, AS OF THE DATE PRINTED ABOVE.

MAILED TO: City Council
City of Providence


ROBERT P. CEPRANO
TAX COLLECTOR

MARC CASTALDI
DEPUTY COLLECTOR



Department of Law

May 13, 2009

John Igliozi
Chairperson, Finance Committee
City Council Office
Providence City Hall
Providence, RI 02903

✓ Anna Stetson
City Clerk
Providence City Hall
Providence, RI 02903

RE: Proposed Resolution Purporting To Grant Tax Abatement
To Habitat for Humanity of Rhode Island

Dear Chairperson Igliozi and Ms. Stetson:

Opinion

The collector's office reports that no taxes are due with respect to AP 123, Lots 478 and 40, designated 38 and 44 Veazie Street, respectively. See Duplicate Bills.

Therefore the issue of the City Council's power to abate taxes lawfully imposed is not reached. However, in the way of guidance, please be advised that, should taxes have been due on the properties in question, the Providence City Council does not have the authority to grant tax abatement to lawfully imposed taxes except as provided by pertinent statute, RIGL 44-7-14.

Power to Tax:

As is set forth in McQuillan, Municipal Corporations, Sec. 44.05, Taxation, 3d, the power to tax inheres in the state as an attribute of its sovereignty. Unless delegated, the taxing power is vested solely in the state legislature. Ibid.

In contrast, a municipal corporation has no inherent power of taxation. Ibid. It possesses only the power delegated to it through a statutory grant which power must be exercised in strict conformity to its terms. Ibid.

The City of Providence enjoys the power to tax through the statutory scheme embodied in R.I.G.L. § 44-5-1 et seq., pursuant to which it may, through its assessor, levy and assess local taxes. The collection of local taxes is generally addressed in R.I.G.L. § 44-9-1, et seq; but, property subject to taxation is generally set forth in R.I.G.L. § 44-3-1, et seq.

275 Westminster Street, Suite 200 • Providence, Rhode Island 02903-1845
(401) 421-7740 (Voice) • (401) 751-0203 (TDD) • (401) 351-7596 (Facsimile)

Property subject to taxation:

R.I.G.L. § 44-3-1 states that “[a]ll real property in the state, and all personal property belonging to the inhabitants of the state . . . are liable to taxation unless specifically provided.” Thus, the general grant of taxing power to municipal corporations is subject to reservation by the General Assembly to, amongst other things, set forth specific exemptions.

For the most part, this reservation finds expression in R.I.G.L. § 44-3-3 which provides for the exemption from local taxation thirty-one (31) classifications of property. Such exemptions are usually tied to a certain designated use of the property; however, in some instances the exemption is tied to a specific location or project owned by a particular entity or due to a direct charter from the General Assembly.

Obligation to collect:

The collector is legally required to collect all taxes levied by the City Council pursuant to RIGL 44-7-2. And, while there is some discretion with respect to interest penalties imposed on delinquent taxes pursuant to RIGL 44-5-8.1 and Chapter 21-4 of the Providence Code of Ordinances, there is no such discretion with respect to taxes. The collector must collect them unless they fall within the ambit of RIGL 44-7-14, *supra*.

Abatement/cancellation of taxes:

The collector may cease efforts to collect taxes if they are deemed erroneous or illegal by opinion of the tax assessor or uncollectible by opinion of the city solicitor. See RIGL 44-7-14 and Chapter 21-2 of the Providence Code of Ordinances. Ultimately, these type of taxes need to be presented to the City Council for formal abatement.

In addition to abating erroneous, uncollectible or illegal taxes, the City Council does have the power to abate taxes for an adopted Homestead Program, which involves the taking of title of city owned property by an individual who renovates the property and lives in it. RIGL 45-44-4. No such program currently exists in the City of Providence to the best of my knowledge.

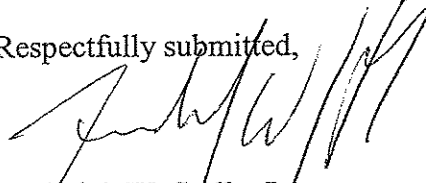
RIGL 44-7-27 is instructive as to the extreme narrowness of abatement authority insofar as it represents special legislation for the City of Newport to abate taxes on property transferred to the State of Rhode Island for the creation of a visitor’s center. I reference this legislation to highlight how restrictive the legislative scheme is with respect to the cancellation of taxes.

John Igliazzi
Chairperson, Finance Committee
Page 3
May 13, 2009

Review:

The Law Department advises that the power to abate taxes by the City of Providence is found to be expressed in the statutory scheme; and, as described above, such power is extremely narrow. Such power to abate would not have encompassed the current petition before the City Council submitted by Habitat for Humanity.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Frederick W. Stolle, Jr.', written over the typed name.

Frederick W. Stolle, Jr.
Senior Assistant City Solicitor

City of Providence
Duplicate Bill

Habitat For Humanity of RI Inc
807 BROAD ST
PROVIDENCE, RI 02907-1676



ACCOUNT NO: 90008035001
LENDER:

2008 TAX DUE:	
2008 INTEREST DUE:	
PRIOR YEARS TAXES DUE:	
PRIOR YEARS INTEREST DUE:	\$0.00
TOTAL AMOUNT DUE:	\$0.00

DESCRIPTION

REAL ESTATE										
YR	PLAT/LOT	PROPERTY LOC.	TOTAL A	ORIG. DUE	ADJ./AB.	CHARGES	INT.	REVERS.	REFUND	PAYMENTS
2008	123-0478-0000	38 Veazie St	\$40,300.00	\$955.12		\$0.00	\$38.20			\$993.32
REAL ESTATE TOTAL:			\$993.32			\$0.00	\$38.20			\$993.32
Interest as of date:										\$0.00

	PRIOR YEARS	CURRENT YEAR	QTR1	QTR2	QTR3	QTR4
REAL ESTATE TAX:						
TANGIBLE TAX:						
EXCISE TAX:						
TOTAL AMOUNT DUE :						

Summary			Detail			Notes						
Year Id	Sub System	Bill #	Billed	Interest	Paid	Balance	Late Charges	Total Due	1st Due	2nd Due	3rd Due	4th Due
2008	Real Estate	1693344	\$955.12	\$38.20	\$993.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<div><input type="radio"/> Balance Forward</div> <div><input checked="" type="radio"/> Balance Forward Detail</div> <div><input type="radio"/> Applied Records</div> <div><input type="radio"/> Cash Flow</div>												
Entry Date	Installment	Trans Type	Class Code	Amount	Balance	Amount Billed	Posted	Posting Stamp				
8/23/2008	1 st	Billed	Real Estate Tax	\$238.78	\$238.78		Yes	8/23/2008 9:20:13 AM				
8/23/2008	2 nd	Billed	Real Estate Tax	\$238.78	\$477.56		Yes	8/23/2008 9:20:13 AM				
8/23/2008	3rd	Billed	Real Estate Tax	\$238.78	\$716.34		Yes	8/23/2008 9:20:13 AM				
8/23/2008	4th	Billed	Real Estate Tax	\$238.78	\$955.12	\$955.12	Yes	8/23/2008 9:20:13 AM				
10/22/2008	Total	Interest	RE Interest	\$38.20	\$993.32		Yes	10/27/2008 9:28:09 AM				
10/22/2008	Total	Payment	sbo00041104	(\$993.32)	\$0.00		Yes	10/27/2008 9:28:09 AM				
				\$0.00	\$0.00	\$955.12						
<div>Query</div> <div>Search</div> <div>Bill (P/L)</div> <div>Bill (Acct)</div> <div>Dup Bill</div> <div>Reverse Sort</div> <div>Record Card</div> <div>Exit</div>												