

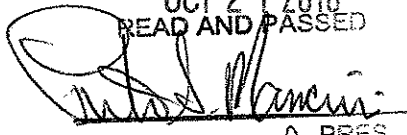
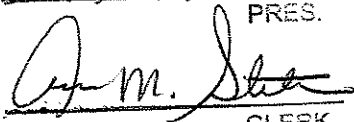
THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 315

Approved November 1, 2010

RESOLVED, That the Tax Assessor is requested to grant the Homestead Exemption to the property located on Assessor's Plat 135, Lot 199 (225 George Street), for the most recent tax year requested in the petition and to the tax year immediately prior for a maximum of two years.

IN CITY COUNCIL
OCT 21 2010
READ AND PASSED

PRES.

CLERK

APPROVED

MAYOR 11/1/10

City of Providence 2010
Declaration of Homestead

Plat #013 Lot #0199 Unit _____
Acct # 9211240001

To the Providence City Assessor.

This is my **DECLARATION OF HOMESTEAD** in the
CITY OF PROVIDENCE that I am filing this day.

I hereby declare that I reside in and maintain a place of abode at:

225 George St.
Number and Street Apt. Or Unit #
Providence, Rhode Island 02906
City Zip Code

Which place of abode I recognize and intend to maintain as my permanent home and, if I maintain another place or places of abode in some other CITY/TOWN or state, I hereby declare that my above-described residence and abode in the CITY of PROVIDENCE constitutes my predominant and principle home, and I intend to continue it permanently as such. I, at the time of making this declaration, am a bona fide resident of the CITY of PROVIDENCE.

I formerly resided at: (If you previously resided in a different property less than three years ago, please print the address below. If same, print "SAME").

Number and Street Apt. Or Unit #

City, State, and Zip Code

I understand that I shall furnish proof of residence (see back of form) in accordance with Chapter 2001-25 No. 398 of the Ordinances of the City of Providence.

By Checking ALL of the following boxes, AND signing below, I swear that I:

- ☒ Own [(Am a natural person(s)) holding legal title] my residence (home) as of December 31st
☒ Actually reside (live) in my residence as of December 31st
☒ Am a permanent Providence resident as of December 31st
☒ Am clear of Housing Court Judgements as of December 31st

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.

Veruschka Naranjo
Notary Public 61268
Rhode Island

Albert H. Greer, Jr.
Signature
Albert H. Greer, Jr.
Print Name
401-751-3003
Phone Number

State of Rhode Island
City of Providence

Sworn to and subscribed before me this 10th day of September, 2010 by the above named, who

☒ Is personally known to me or ☐ has produced the following type of ID:

Veruschka Naranjo
Signature of Notary
Commission Expires: 10/24/2011

Veruschka Naranjo
Notary Public 61268
Rhode Island

Print, Type or Stamp Commissioned Name
Commission Number:

Dear New Homeowner:

Kindly fill out this Homestead Exemption Application, so we may process your application for the upcoming tax roll. The Rhode Island General Laws mandate that all owner-occupied homeowners must apply for this exemption. Please apply on or before March 15, 2010. If you deliver the application to the Assessor's Office in person, please be sure to get a copy of your stamped received application from our office. If you are mailing us your application please be sure to include a self-addressed stamped envelop and we will send you a copy of your stamped received application.

HOMESTEAD EXEMPTION (Owner Occupied)
Qualifications and Requirements

Qualifications – To qualify, you **must**:

1. Own [(Be a natural person(s)) holding legal title] your residence (home) as of December 31st
2. Actually reside (live) in your residence from January 1st to December 31st
3. Be a permanent Providence resident as of December 31st

If you qualify (**meet all the requirements**) you must file for your Homestead exemption **NO LATER THAN March 15, 2010** prior to annual billing.

Required – To file properly, **all owners who qualify** for the exemption **MUST** file by mail or in person with the City Assessor's office, Providence, RI 02903, the enclosed declaration of Homestead and a copy of **ONE** of the following:

Please check appropriate box:

☒ Rhode Island Driver's License

☐ Homeowner's Insurance policy (cover page)

☐ Automobile Insurance Policy (cover page)

☐ Rhode Island Vehicle Registration

NOTE: THE CITY ASSESSOR MAY REQUIRE ADDITIONAL INFORMATION, WHICH HE/SHE DEEMS NECESSARY TO CARRY OUT THE INTENT OF THE ORDINANCE.

IF THE TAXPAYER KNOWINGLY GIVES MISINFORMATION AS TO OWNERSHIP AND/OR OCCUPANCY OF THE REAL ESTATE ON HIS/HER APPLICATION FOR A HOMESTEAD EXEMPTION, THE CITY ASSESSOR MAY, IN SUCH EVENT, REMOVE THE HOMESTEAD EXEMPTION AND RECALCULATE THE TAX FOR THE PERIOD IN QUESTION AND IN ADDITION CHARGE THE TAXPAYER THE MAXIMUM INTEREST PERMITTED BY LAW.

PETITION TO PROVIDENCE CITY COUNCIL FOR RELIEF

Now comes Albert H. Greer, Jr. to request the Honorable City Council for tax relief under the following facts and circumstances:

1. My wife, Lauren Greer, and I purchased our home at 225 George Street, City of Providence, on August 31st, 2006.
2. Since that date my wife and our 4 children have continuously lived in said property as our home.
3. All bills for utilities have been in our names since that date and our driver's licenses and voting records indicate that we live in at this address. (see attached).
4. When we acquired our home, we placed title in the name of a Rhode Island limited liability company for estate planning purposes per recommendation of our counsel.
5. And, during our ownership, our tax bills have reflected the application of the "homestead exemption" by the assessor's office.
6. Only recently, when the City Council eliminated, retroactively to December 31, 2009, the homestead exemption for non-owner occupied property did we realize that, despite the fact that we live in the house as our residence, we were not receiving the full 50% homestead but only 33% homestead because no one appreciated that we were living in the house and we did not appreciate that we were being treated as if we did not live in the house.
7. When I went to speak to personnel at the assessor's office, we reviewed the situation; and, I was informed that because the property was not titled in a revocable trust, but rather a limited liability company, the property could not be considered as owner occupied under levy ordinance because the ordinance requires that only property held by a "natural person" is eligible for tax relief.
8. Therefore, the tax burden to my family has increased from \$23,000 per year to over \$51,000.
9. These are taxes that my family cannot absorb and which unfairly place the tax burden onto my family simply because of the ownership form selected by us subsequently

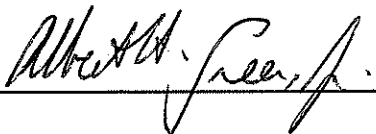
penalized by the City Council's retroactive elimination of a portion the homestead exemption as previously applied.

10. And, had we known that the City Council would in July of 2010 retroactively change the rules pertaining to the homestead as of December 31, 2009, we would have owned the property outright or used a revocable trust on the assessment date.

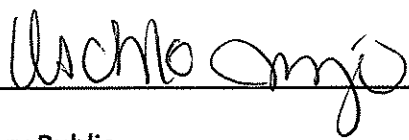
11. Because the City Council changed the rules without providing my family any prior notice, we ask for relief from the provision of the levy ordinance restricting the homestead only to natural persons.

12. I ask that the City Council to resolve:

Resolution: In light of finding that Albert H. Greer, Jr. and family has continuously lived at 225 George Street as their primary residence since 1996, but owning the property through their limited liability company, called Westwood Realty, LLC, that for purposes of assessing taxes against said property as of December 31, 2009, the assessor shall, for the taxes due July 2010 through June 2011, disregard the requirement of the property being owned by a natural person. Therefore, said property shall be deemed eligible for the owner occupied homestead exemption as of the assessment date December 31, 2009.


Albert H. Greer, Jr.

Subscribed and sworn to before me this 7th day of September 2010.


Notary Public

Veruschka Naranjo
Notary Public 61268
Rhode Island