

OFFICE OF THE CITY ASSESSOR
CITY HALL
PROVIDENCE, RHODE ISLAND

CERTIFICATE NO. 55C

DATE 5/14/2021

TO THE HONORABLE CITY COUNCIL OF THE CITY OF PROVIDENCE:

PURSUANT TO THE PROVISIONS OF SECTION 14 AND 15 OF TITLE 44, CHAPTER 7 OF THE GENERAL LAWS OF RHODE ISLAND, AS AMENDED, THE UNDERSIGNED CITY ASSESSOR OF THE CITY OF PROVIDENCE HEREBY REQUESTS YOUR HONORABLE BODY TO CANCEL THE FOLLOWING TAX ASSESSMENTS/TAX OR SUCH PART THEROF AS MAY BE REQUESTED AS HEREIN SET FORTH.

YEAR	REAL ESTATE TAX ABATED	TANGIBLE TAX ABATED
2015.....	<u>\$5,800.38</u>	
2016.....	<u>\$5,694.33</u>	
2017.....	<u>\$14,869.33</u>	
2018.....	<u>\$14,869.33</u>	
2019.....	<u>\$41,189.54</u>	<u>\$195,271.74</u>
2020.....	<u>\$868,057.08</u>	<u>405,260.59</u>
<hr/>		
TOTAL.....	<u>\$950,479.99</u>	<u>\$600,532.33</u>
<hr/>		
GRAND TOTAL.....	<u>\$1,551,012.32</u>	

PREPARED BY:

Dina Stone
Dina Stone, Administrative Assistant

CHECKED BY:

Janesse Muscatelli
Janesse Muscatelli, Deputy Tax Assessor

APPROVED BY:

Elyse Pare
Elyse Pare, City Tax Assessor

IN CITY COUNCIL
JUL 15 2021
APPROVED: Jane L. Martini CLERK
ACTING

Real Estate Abatement Report
January 1, 2021 to March 31, 2021

Plat/Lot	Year	Name	Entry Date	AMOUNT	TRANS. TYPE	Reason Code	NOTES	Modified by	Location
005-0232-0000	2020	Johnson, J Roger	3/18/21	(\$2,786.96)	ab	HOO	Exemptions reinstated for 2020 tax bill	Jmontague	51 Woodbine St
009-0139-0000	2020	VERA OLD	1/26/21	(\$1,137.95)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	66 Halsey St
011-0132-00TX	2020	Moses Brown School Incorporated	1/8/21	(\$89,548.00)	ab	Exempt	Charter exemption for free public edu under 5 acres 44-3-3 (5)	Dstone	212 Lloyd Ave
014-0122-0000	2020	Walter Bronhard	1/27/21	(\$2,514.65)	ab	HOO	Prorate Jun-Dec(7mths)	Jmontague	19 Pitman St
016-0664-0003	2019	Jeremy Licht	3/9/21	(\$4,290.15)	ab	HOO	Homestead left off in error. Applied in 2018	Jmontague	43-47 Transit St
016-0664-0003	2020	Jeremy Licht	3/9/21	(\$4,290.15)	ab	HOO	Homestead left off in error. Applied in 2018	Jmontague	43-47 Transit St
017-0241-000A	2020	Jessica Topitzer	1/25/21	(\$1,889.85)	ab	HOO	12% penalty/late filing	Jmontague	242 William St Unit A
020-0139-0000	2020	77 Dorrance St	2/3/21	(\$17,357.28)	ab	Set	per settlement agreement signed 1/28/2021	Dstone	67 Dorrance St
020-0140-0000	2020	77 Dorrance St	2/3/21	(\$31,279.42)	ab	Set	Per settlement agreement signed 1/29/2021	Dstone	123 Weybosset St
020-0142-LB01	2020	Elyse C Campbell Trustee	2/3/21	(\$5,033.42)	ab	Set	Per settlement agreement signed 1/28/2021	Dstone	104 Eddy St
020-0143-0000	2020	77 Dorrance St	2/3/21	(\$6,651.88)	ab	Set	Per settlement agreement signed 1/28/2021	Dstone	34 Middle St
020-0364-0000	2020	Orchard Garage LLC	3/4/21	(\$184,083.54)	ab	Set	Per settlement agreement apply \$184,083.54 to ty 2020 and \$50,916.46 for ty 2021	Dstone	51 Washington St
024-0626-0000	2020	Weybosset Hill Investment LLC	2/5/21	(\$55,884.72)	ab	Set	Per settlement agreement signed 1/28/2021	Dstone	33 Broad St
026-0248-0000	2020	LMG Rhode Island Holdings Inc.	1/27/21	(\$99,824.35)	ab	Set	Per settlement agreement reduce assmt to \$5,202,400 for 2020 and 2021	Dstone	204 Kinsley Ave
027-0088-00TX	2020	Pauli Cuffee School	1/8/21	(\$5,563.72)	ab	Exempt	Charter exemption for free edu under 5 acres 44-3-3(-5)	Dstone	459 Promenade St
028-1063-0000	2020	Jessica L Powers	3/19/21	(\$3,533.69)	ab	HOO	Homestead applied for 2020	Dstone	84 Vernon St
032-0414-0000	2019	1206 Westminster Street Realty LLC	1/11/21	(\$697.50)	ab	Set	Per settlement signed 1/11/20 reduce assmt to \$200,000 2019 & 2020	Dstone	1206 Westminster St
032-0414-0000	2020	1206 Westminster Street Realty LLC	1/11/21	(\$697.50)	ab	Set	Per settlement signed 1/11/20 reduce assmt to \$200,000 2019 & 2020	Dstone	1206 Westminster St
034-0375-00TX	2020	Groden Center Inc	2/18/21	(\$43,948.25)	ab	Exempt	up to 5 acres exempt per 44-3-3(a)(5)	epare	662 Manton Ave
034-0381-0000	2019	Calvi Realty Co Inc	1/13/21	(\$7,340.00)	ab	Set	Per settlement agreement signed 12/21/20	Dstone	850-910 Manton Ave
034-0381-0000	2020	Calvi Realty Co Inc	1/13/21	(\$7,340.00)	ab	Set	Per settlement agreement signed 12/21/20	Dstone	850-910 Manton Ave
039-0126-0000	2015	Jeffrey Dana	3/10/21	(\$5,800.38)	ab	HOO	homestead not applied since 5/1/15 application	epare	494 Lloyd Ave
039-0126-0000	2016	Jeffrey Dana	3/10/21	(\$5,694.33)	ab	HOO	homestead not applied since 5/1/15 application	epare	494 Lloyd Ave
039-0126-0000	2017	Jeffrey Dana	3/10/21	(\$5,694.33)	ab	HOO	homestead not applied since 5/1/15 application	epare	494 Lloyd Ave
039-0126-0000	2018	Jeffrey Dana	3/10/21	(\$5,694.33)	ab	HOO	homestead not applied since 5/1/15 application	epare	494 Lloyd Ave
039-0126-0000	2019	Jeffrey Dana	3/10/21	(\$4,734.19)	ab	HOO	homestead not applied since 5/1/15 application	epare	494 Lloyd Ave
039-0126-0000	2020	Jeffrey Dana	3/10/21	(\$4,734.19)	ab	HOO	homestead not applied since 5/1/15 application	epare	494 Lloyd Ave
039-0376-0000	2020	Jessie Parry-Hill Kerr	1/26/21	(\$3,669.36)	ab	HOO	Homestead applied w/ 12% penalty	Dstone	427 Lloyd Ave
043-1014-0000	2020	Vasquez Properties LLC	1/19/21	(\$2,467.78)	ab	HOO	Homestead was not applied-receipt submitted	Dstone	49 Calder St
044-0732-0000	2020	711 Broad Street LLC	1/8/21	(\$24,144.95)	ab	Set	Per settlement agreement reduce assmt \$931,900 settlement signed 11/2020	Dstone	711 Broad St
048-0526-0000	2020	Melvin Ortiz	2/11/21	(\$652.89)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	105 Miner St
048-0652-0000	2020	Rauli A Mejia	2/25/21	(\$2,329.86)	ab	HOO	12% penalty/late filing	Jmontague	51 Reynolds Ave
048-1178-0000	2020	Pharmacy-Elmwood Ave LLC	3/30/21	(\$11,021.04)	ab	C	Duplicate lot see 8LAW parcel	Jmuscatelli	533 Elmwood Ave
051-0318-0000	2020	Pharmacy-Elmwood Ave LLC	1/8/21	(\$46,227.36)	ab	Set	Per settlement reduce assmt to \$3,300,000 2019, 2020, 2021 settlement signed 11/2020	Dstone	533 Elmwood Ave
051-0326-0000	2017	Mashpaug Partners LLC	1/13/21	(\$9,175.00)	ab	Set	Per settlement agreement signed 12/21/20	Dstone	77 Reservoir Ave
051-0326-0000	2018	Mashpaug Partners LLC	1/13/21	(\$9,175.00)	ab	Set	Per settlement agreement signed 12/21/20	Dstone	77 Reservoir Ave
051-0326-0000	2019	Mashpaug Partners LLC	1/13/21	(\$9,175.00)	ab	Set	Per settlement agreement signed 12/21/20	Dstone	77 Reservoir Ave
051-0326-0000	2020	Mashpaug Partners LLC	1/13/21	(\$9,175.00)	ab	Set	Per settlement agreement signed 12/21/20	Dstone	77 Reservoir Ave
052-0473-8LAW	2020	Stratford House Associates	1/5/21	(\$10,765.16)	ab	8L	GPR adjusted based on rent infor provided 1/5/2021	Jmuscatelli	675 Elmwood Ave
053-0043-0000	2020	Dauris Nunez Reyes	1/6/21	(\$966.20)	ab	HOO	Prorate July-Dec(6mths)	Jmontague	112 Houston St
059-0448-0000	2019	Nellie S Francis	2/3/21	(\$2,000.00)	ab	Set	SETTLEMENT PC-2017-1593 FOR MULTIPLE PROPERTIES	epare	16 Miller Ave
063-0245-8LAW	2020	Amherst Gardens LP	1/26/21	(\$49,12)	ab	8L	GPR correction	Jmuscatelli	198 Amherst St
063-0599-8LAW	2020	Amherst Gardens LP	1/26/21	(\$13,72)	ab	8L	GPR correction	Jmuscatelli	3 Handy St

Real Estate Abatement Report
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063-0600-8LAW	2020	Amherst Gardens LP	1/26/21	(\$22,32)	ab	8L	GPR correction		Jmuscateili	241 Amherst St
063-0615-8LAW	2020	Amherst Gardens LP	1/26/21	(\$28,00)	ab	8L	GPR correction		Jmuscateili	270 Amhurst St
064-0624-0000	2020	Walgreen Eastern Co Inc	1/8/21	(\$22,460.40)	ab	Set	Per settlement agreement reduce assmt to \$900,000 settlement signed 1/1/2020		Dstone	200 Academy Ave
068-0836-00TX	2020	Times 2 Incorporated	1/8/21	(\$14,878.20)	ab	Exempt	Charter exemption for free public edu under 5 acres 44-3-3 (5)		Dstone	1 Time Squared Way
070-0690-0000	2020	354 Admiral Street LLC	1/8/21	(\$32,508.88)	ab	Set	Per settlement reduce assmt to \$3,266,000 settlement signed 1/1/2020		Dstone	354 Admiral St
071-0354-0000	2020	Christopher M Dupont	3/10/21	(\$1,218.45)	ab	HOOO	Prorate Feb-Dec(1mths)		Jmontague	38 Touro St
073-0492-0000	2020	Paul T Della Villa	1/25/21	(\$2,837.21)	ab	HOOO	HOMESTEAD APPLIED W/12% PENALTY		Dstone	10 Creston Way
074-0398-0000	2019	Lcp Supermarkets Remainder 2000 LLC	1/13/21	(\$11,010.00)	ab	Set	Per settlement agreement signed 12/21/20		Dstone	333 R West River
074-0398-0000	2020	Lcp Supermarkets Remainder 2000 LLC	1/13/21	(\$11,010.00)	ab	Set	Per settlement agreement signed 12/21/20		Dstone	333 R West River
076-0141-0000	2020	Cynthia Morales	2/1/21	(\$1,291.54)	ab	HOOO	Prorate May-Dec(8mths)		Jmontague	71 Salina St
079-0063-0000	2020	Katia Kury	1/12/21	(\$1,217.80)	ab	HOOO	Homestead removed in error for 2020		Jmontague	42 Hazael St
080-0766-0000	2020	Christina L Bergamini	3/19/21	(\$2,119.04)	ab	HOOO	Homestead applied-removed in error		Dstone	2 Woonasquatucket
083-0150-0000	2020	Joseph L Vaneasian, Jr	2/1/21	(\$1,905.39)	ab	HOOO	Prorate Apr-Dec(9mths)		Jmontague	54 Wabun Ave
086-0423-0000	2020	John Oleno	3/17/21	(\$4,258.24)	ab	HOOO	Homestead applied w/ 12% penalty		Dstone	31 Laurel Ave
087-0895-0000	2019	JOHN M VERDECCHIA	1/1/21	(\$152.27)	ab	Set	Per settlement signed 1/1/1/20 reduce assmt to \$157,000 2019 & 2020		Dstone	85 Washington Ave
087-0895-0000	2020	JOHN M VERDECCHIA	1/1/21	(\$152.27)	ab	Set	Per settlement agreement signed 1/1/1/20 reduce assmt to \$157,000 for 2019 & 2020		Dstone	85 Washington Ave
087-0932-0000	2019	JOHN M VERDECCHIA	1/1/21	(\$223.50)	ab	Set	Per settlement signed 1/1/1/20 reduce assmt to \$157,000 2019 & 2020		Dstone	84 Washington Ave
087-0932-0000	2020	JOHN M VERDECCHIA	1/1/21	(\$223.50)	ab	Set	Per settlement signed 1/1/1/20 reduce assmt to \$157,000 2019 & 2020		Dstone	84 Washington Ave
089-0100-0000	2020	Jose M Diaz Vargas	1/12/21	(\$1,758.57)	ab	HOOO	Homestead applied w/ 12% penalty		Dstone	79 Hamlin St
090-0039-0000	2020	ALBERTO E RODRIGUES	3/23/21	(\$2,618.10)	ab	HOOO	Homestead reapplied-vehicles reg in PVD		Dstone	20 Edgewood Blvd
091-0534-0000	2020	Mindy Sobota	3/23/21	(\$4,295.06)	ab	HOOO	Cars registered in Prov.. homestead reinstated		Jmontague	134 Tenth St
092-0102-0000	2020	Caleb Fields	3/24/21	(\$3,841.19)	ab	HOOO	Homestead reinstated..removed in error, life tenacy		Jmontague	51 Methyl St
095-0620-0000	2020	Nataly B Espinal	1/27/21	(\$1,906.87)	ab	HOOO	Homestead recertified		Jmontague	63 Leah St
096-0342-0000	2020	Olneyville Housing Corporation	2/17/21	(\$6,965.68)	ab	cw	abate per resolution 19-27		eparate	35 Sheridan St
096-0343-0000	2020	Olneyville Housing Corporation	2/17/21	(\$11,274.24)	ab	cw	abate per resolution 19-27		eparate	45 Sheridan St
099-0138-00TX	2020	Board Of Regents For Elementary & Secondary Ed	1/8/21	(\$40,370.00)	ab	Exempt	Charter exemption for free public education under 5 acres		Dstone	100 Glasgow St
104-0367-0000	2020	Joshua Jimenez	3/10/21	(\$2,173.40)	ab	HOOO	12% penalty late filing		Jmontague	80 Terrace Ave
108-0248-0000	2020	Betty Lombardo	3/1/21	(\$1,869.73)	ab	HOOO	Homestead w/ 12% penalty		Dstone	38 Dorchester Ave
111-0084-028C	2019	SANDRA A BARBOZA	2/23/21	(\$1,566.93)	ab	HOOO	Prorated homestead		Dstone	22 Sunset Ave
111-0084-028C	2020	SANDRA A BARBOZA	2/23/21	(\$1,504.25)	ab	HOOO	HOMESTEAD W/ 12% PENALTY		Dstone	22 Sunset Ave
116-0486-0000	2020	Kobi J Dennis	1/25/21	(\$397.65)	ab	HOOO	Prorate Oct-Dec(3mths)		Jmontague	253 Mount Pleasant Ave
124-0147-0000	2020	Luis A Zapata Jr	3/15/21	(\$3,205.08)	ab	C	Levy code duplication		Jmuscateili	46 Kentland Ave
126-0276-REVO	2020	Asian Properties	1/27/21	(\$10,164.06)	ab	Set	Per settlement agreement signed 1/26/2021		Dstone	241 Reservoir Ave
TOTAL:				(\$950,479.99)						

Real Estate Abatement Report
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Sum of AMOUNT	
Year	Total
2015	(\$5,800.38)
2016	(\$5,694.33)
2017	(\$14,869.33)
2018	(\$14,869.33)
2019	(\$41,189.54)
2020	(\$868,057.08)
Grand Total	(\$950,479.99)

Sum of AMOUNT	
Modified by	Total
Dstone	(\$789,729.62)
epare	(\$96,539.92)
Jmontague	(\$39,106.01)
Jmuscatelli	(\$25,104.44)
Grand Total	(\$950,479.99)

Sum of AMOUNT		
Reason Code	Total	
8L	(\$10,878.32)	8 LAW
C	(\$14,226.12)	CORRECTION
cw	(\$11,274.24)	COUNCIL WRITE OFF
Exempt	(\$194,308.17)	TAX EXEMPT
HOO	(\$99,660.66)	HOMESTEAD
Set	(\$612,791.03)	SETTLEMENT
(blank)	(\$7,341.45)	COUNCIL WRITE OFF
Grand Total	(\$950,479.99)	

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is executed as of January 28, 2021, by and between the City of Providence, Rhode Island (the "City"), on the one hand, and 77 Dorrance Trust on the other hand. The City and 77 Dorrance Trust are collectively referred to herein as the "Parties."

WHEREAS, 77 Dorrance Trust owns real property in the City located at 123 Weybosset Street, which the City has designated as Plat 20, Lot 140 (the "Weybosset Parcel"); and

WHEREAS, 77 Dorrance Trust also owns real property in the City located at 34 Middle Street, which the City has designated as Plat 20, Lot 143 (the "Middle Parcel"); and

WHEREAS, 77 Dorrance Trust also owns real property in the City located at 104 Eddy Street, which the City has designated as Plat 20, Lot 142, LB01 (the "Eddy Parcel"); and

WHEREAS, 77 Dorrance Trust also owns real property in the City located at 67/77 Dorrance Street, which the City has designated as Plat 20, Lot 139 (the "Dorrance Parcel"); and

WHEREAS, the Weybosset, Middle, Eddy and Dorrance Parcels are collectively referred to in this Agreement as the "Property"; and

WHEREAS, as of December 31, 2018 and December 31, 2019, the Middle, Eddy and Dorrance Parcels (but not the Weybosset Parcel) were occupied and used by the Village Green Charter School, which is a free public school operated exclusively for educational purposes within the meaning of R.I. Gen. Laws § 44-3-3(a)(5); and

WHEREAS, because the Middle, Eddy and Dorrance Parcels were occupied and used exclusively for educational purposes as of December 31, 2018 and December 31, 2019, those parcels were not subject to property taxation pursuant to R.I. Gen. Laws § 44-3-3(a)(5) as of those dates; and

WHEREAS, 77 Dorrance Trust has filed administrative appeals challenging the City's assessment of the Property for tax years 2019 and 2020, which appeals are presently pending with the City's Board of Tax Assessment Review (the "Appeals"); and

WHEREAS, the City has denied all of the material allegations in the Appeals; and

WHEREAS, the Parties wish to resolve the Appeals without the cost and burdens associated with further proceedings.

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the Parties agree and promise as follows:

1. To reflect the fact that the Middle, Eddy and Dorrance parcels were not subject to property taxation as of December 31, 2018 and December 31, 2019, the City shall apply a credit in the amount of \$116,166.64 (the "Credit") to reduce the real property taxes owed with respect to the Property on a prospective basis. In particular, \$60,321.92 of the Credit shall be applied to the quarterly tax payment obligations for the four parcels constituting the Property as follows:

<u>Parcel</u>	<u>Quarterly Payment Dates Applied</u>	<u>Amount of Credit Applied Each Date</u>
Middle	1/24/2021 & 4/24/2021	\$3,325.93
Eddy	1/24/2021 & 4/24/2021	\$2,516.70
Dorrance	1/24/2021 & 4/24/2021	\$8,678.63
Weybosset	1/24/2021 & 4/24/2021	\$15,639.70
	TOTAL:	\$60,321.92

The balance of the Credit (\$55,844.72) shall be applied as follows: \$52,962.69 and \$2,922.03, respectively, shall be applied to the quarterly tax payment obligations due on January 24, 2021 and April 24, 2021 with respect to the property designated Plat 24, Lot 626 (33 Broad Street, which is owned by Weybosset Hill Investment, LLC (the "Broad Street Parcel").

2. So long as the Middle, Eddy and Dorrance Parcels continue to be used exclusively for educational purposes, then for tax year 2021 and each tax year thereafter, those parcels shall be exempt from taxation pursuant to R.I.G.L § 44-3-3(a)(5) and shall not be taxed by the City. Each year 77 Dorrance Trust shall provide the City Assessor's office with written confirmation that those parcels continue to be used exclusively for educational purposes. If 77 Dorrance Trust does not provide such confirmation, then the City may tax the Middle, Eddy and Dorrance Parcels without the exemption.

3. For tax year 2021 and each tax year thereafter, the City shall be free to set the assessment of the Weybosset and Broad Street Parcels in accordance with its normal procedures, and the owners of those parcels shall be free to appeal any such assessments, in their discretion.

4. The Parties understand that this settlement represents the compromise of a doubtful and disputed claim, and that the consideration transferred hereunder is not to be construed as an admission of liability on the part of either party.

5. The Parties each agree to bear their own costs and attorney fees with respect to the matter.

6. The Parties each represent and warrant that each has the full right, power and authority to enter into this Agreement.

7. The Parties each represent and warrant that each has received independent legal advice from its attorneys with respect to the advisability of making the settlement and executing this Agreement.

8. This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.

9. Each party and counsel for each party has reviewed and revised this Agreement, and the documents to be executed pursuant hereto, and the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.

10. Within five business days from the date of the full execution of this Agreement by all the Parties, 77 Dorrance Trust shall cause the Appeals to be withdrawn with prejudice.

11. It is hereby expressly agreed by the Parties that this Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which together constitute one and the same instrument. The delivery of signatures to this Agreement by fax, e-mail, or scanned (e.g., PDF) document shall be binding as original signatures.

12. This Agreement contains the entire agreement between the Parties hereto, and the terms of this release are contractual and not a mere recital. The terms of this Agreement may only be amended in writing, duly executed by all the Parties to this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date first written above.

CITY OF PROVIDENCE, RHODE ISLAND

77 DORRANCE TRUST

By: _____

By: 

Its: _____

Its: TRUSTEE

Approved as to form and correctness:

2. So long as the Middle, Eddy and Dorrance Parcels continue to be used exclusively for educational purposes, then for tax year 2021 and each tax year thereafter, those parcels shall be exempt from taxation pursuant to R.I.G.L § 44-3-3(a)(5) and shall not be taxed by the City. Each year 77 Dorrance Trust shall provide the City Assessor's office with written confirmation that those parcels continue to be used exclusively for educational purposes. If 77 Dorrance Trust does not provide such confirmation, then the City may tax the Middle, Eddy and Dorrance Parcels without the exemption.

3. For tax year 2021 and each tax year thereafter, the City shall be free to set the assessment of the Weybosset and Broad Street Parcels in accordance with its normal procedures, and the owners of those parcels shall be free to appeal any such assessments, in their discretion.

4. The Parties understand that this settlement represents the compromise of a doubtful and disputed claim, and that the consideration transferred hereunder is not to be construed as an admission of liability on the part of either party.

5. The Parties each agree to bear their own costs and attorney fees with respect to the matter.

6. The Parties each represent and warrant that each has the full right, power and authority to enter into this Agreement.

7. The Parties each represent and warrant that each has received independent legal advice from its attorneys with respect to the advisability of making the settlement and executing this Agreement.

8. This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.

9. Each party and counsel for each party has reviewed and revised this Agreement, and the documents to be executed pursuant hereto, and the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.

10. Within five business days from the date of the full execution of this Agreement by all the Parties, 77 Dorrance Trust shall cause the Appeals to be withdrawn with prejudice.

11. It is hereby expressly agreed by the Parties that this Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which together constitute one and the same instrument. The delivery of signatures to this Agreement by fax, e-mail, or scanned (e.g., PDF) document shall be binding as original signatures.

12. This Agreement contains the entire agreement between the Parties hereto, and the terms of this release are contractual and not a mere recital. The terms of this Agreement may only be amended in writing, duly executed by all the Parties to this Agreement.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date first written above.

CITY OF PROVIDENCE, RHODE ISLAND

77 DORRANCE TRUST

By: Elise M. Pavi

By: _____

Its: City Assessor

Its: _____

Approved as to form and correctness:

Lisa Thomas

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of January __, 2021 by and between the City of Providence, Rhode Island (the "City") and Orchard Garage, LLC ("Orchard"). The City and Orchard are collectively referred to herein as the "Parties."

WHEREAS, Orchard owns property located at 51 Washington Street in the City which is designated as account number 92221918001 or Assessors Plat 20, Lot 364, (the "Property"); and

WHEREAS, Orchard filed five lawsuits against the City in the Superior Court for Providence County, Rhode Island seeking to recover property taxes it has paid to the City in connection with the Property for tax years 2009, 2010, 2011, 2013 and 2014, said actions having the civil action numbers as follows: 16-5177, 15-4316, 13-2670, 12-2978 and 11-6211 (collectively, the "Action"); and

WHEREAS, the City has denied all of the material allegations in the Action; and

WHEREAS, the parties wish to resolve the Action without the cost and burdens associated with further litigation;

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. Tax Credit. The City shall reduce and credit Orchard's account in the amount of \$235,000, of which \$184,083.54 will be applied to the 2020 tax year and \$50,916.46 will be applied to the 2021 tax year.
2. Dismissal of Action. Within five (5) business days of the execution of this Agreement, Orchard shall cause the Action to be dismissed with prejudice by filing a Stipulation of Dismissal in a form agreed to by the Parties. Further, any right to appeal tax years 2009 to 2014 shall be extinguished upon execution of this Agreement.

3. Costs and Fees. Orchard and the City shall bear their own costs and attorney fees with respect to the Action.
4. Representations and Warranties. Orchard and the City each represents and warrants that
i) it has the full right, power and authority to enter into this Settlement Agreement and ii)
that it has received independent legal advice with respect to the advisability of entering
into this Settlement Agreement.
5. Governing Law. This Settlement Agreement is to be governed and interpreted in
accordance with the laws of the State of Rhode Island.
6. Drafting Parties. Each party and its counsel have reviewed and revised this Settlement
Agreement. The rule of construction to the effect that any ambiguities are to be resolved
against the drafting party shall not be employed in the interpretation hereof. This
Settlement Agreement shall be deemed to have been drafted by each party hereto.
7. Enforcement. This agreement contains the entire agreement between the parties hereto
and the terms of this agreement are contractual and not a mere recital. The parties hereto
may take any action in law or in equity required to enforce their rights under this
Settlement Agreement.
8. Execution. It is hereby expressly agreed by the parties that this agreement may be signed
in counterparts, each of which shall be deemed an original, but all of which taken
together constitute one and the same instrument.
9. Severability Clause. In the event that any provision of this Settlement Agreement should
be deemed to be void, voidable, or unenforceable by a court of competent jurisdiction the
remaining portions hereof shall remain in full force and effect in perpetuity.

10. Miscellaneous. The parties hereby acknowledge that this Settlement Agreement is the result of a compromise of a disputed claim and shall never at any time or for any purpose be considered as an admission of liability or responsibility of any party identified herein.

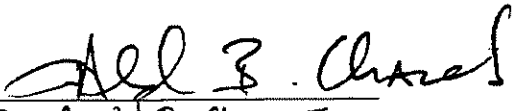
11. Modification. This Settlement Agreement shall not be altered, amended or modified by oral representation made before or after the execution of this Settlement Agreement. All modifications must be in writing and duly executed by all parties.

IN WITNESS WHEREOF, the parties have executed this Settlement Agreement as of the date first written above.

CITY OF PROVIDENCE

ORCHARD GARAGE, LLC

By: Elyse Pare
Its: Tax Assessor


By: Arnold B. Chace, Jr.
Its: Managing Member

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of December 21st, 2020, between the City of Providence, Rhode Island (the "City") on the one hand and Stop & Shop Supermarket Company LLC ("Stop & Shop") on the other hand.

WHEREAS, Stop & Shop leases, or is otherwise responsible for paying greater than 50% of the property taxes for improved real property in the City located at 333 West River Street (Assessor's Plat 74 Lot 398), 850 Manton Avenue (Assessor's Plat 34 Lot 381), and 77 Reservoir Avenue (Assessor's Plat 51 Lot 326) (together, the "Properties"); and

WHEREAS, Stop & Shop has filed lawsuits against the City in the Superior Court for Providence County, Rhode Island seeking to recover property taxes paid to the City in connection with:

- 77 Reservoir Avenue for each of tax years 2017, 2018, and 2019, said actions being captioned *Stop & Shop Supermarket Company vs. Thaddeus Jankowski, Jr.*, PC 2018-5555, *Stop & Shop Supermarket Company vs. Thaddeus Jankowski, Jr.*, PC 2018-8931, and *Stop & Shop Supermarket Company vs. Elyse Paré*, PC 2020-03211,
- 333 West River Street for tax year 2019, being captioned *Stop & Shop Supermarket Company vs. Elyse Paré*, PC 2020-03214, and
- 850 Manton Avenue for tax year 2019, being captioned *Stop & Shop Supermarket Company vs. Elyse Paré*, PC 2020-03213 (all five collectively the "Actions"); and

WHEREAS, Stop & Shop has filed appeals in connection with the Properties for tax year 2020 (said appeals, together with the Superior Court cases, the "Appeals");

WHEREAS, the City has denied all of the material allegations in the Appeals; and

WHEREAS, the parties wish to resolve the Appeals without the costs and burdens associated with further litigation;

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. Initial Credit Applied To Tax Bills. The City will recognize and apply a credit in the total amount of \$73,400.00 (the "Initial Credit"). The Initial Credit will be applied as follows:
 - \$36,700.00 against the account for 77 Reservoir Avenue, representing \$9,175.00 each year for tax years 2017, 2018, 2019, and 2020;
 - \$22,020.00 against the account for 333 West River Street, representing \$11,010.00 each year for tax years 2019 and 2020; and
 - \$14,680.00 against the account for 850 Manton Avenue, representing \$7,340.00 each year for tax years 2019 and 2020.

The Initial Credit will be applied in full to the corresponding account's bill until exhausted.

2. Subsequent Credit Applied To Tax Bills. The City will for tax year 2021 recognize and apply credits of \$27,525.00 (the "Subsequent Credits"). The Subsequent Credits will be applied as follows:
 - \$9,175.00 against the account for 77 Reservoir Avenue,
 - \$11,010.00 against the account for 333 West River Street, and
 - \$7,340.00 against the account for 850 Manton Avenue.

The values above for the Subsequent Credits assume a commercial tax rate in the City of Providence of 3.67% for tax year 2021. If the commercial tax rate in tax year 2021 is not 3.67%, the credits will be adjusted proportionally. The Subsequent Credits will be applied to the 2021 tax bills when they are generated.

3. Dismissal of Appeals. Stop & Shop agrees to withdraw all Appeals. Within one (1) week from the date of the full execution of this Settlement Agreement, Stop & Shop shall file a stipulation in the Actions, stating that Stop & Shop's Petition is dismissed with prejudice, the parties shall bear their own attorneys' fees and costs, and all rights of appeal are waived. The City agrees to execute said stipulations in accordance with R.I. R. Civ. P. 41(a)(1)(B). If Stop & Shop does not file such stipulations within one week, the City shall have the right and authority to file such stipulations.
4. Waiver of Appeals. It is the City's present intention to maintain the current valuation of the Properties for tax year 2021. Stop & Shop agrees to waive its right of appeal for tax year 2021 on each of the Properties provided (a) the property's assessed value is equal to or less than the assessed value in tax year 2019 and (b) the property has had no material change.
5. Costs and Fees. Stop & Shop and the City shall bear their own costs and attorney fees with respect to the Actions.
6. Representations and Warranties. Stop & Shop and the City each represents and warrants that (a) it has the full right, power and authority to enter into this Agreement and (b) that it has received independent legal advice with respect to the advisability of entering into this Agreement.
7. Governing Law. This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.
8. Drafting Parties. Each party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.

9. Enforcement. This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.
10. Execution. This Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which taken together constitute one and the same instrument. The delivery of signatures to this Agreement by fax, e-mail, or scanned (e.g., PDF) document shall be binding as original signatures.
11. Severability Clause. Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

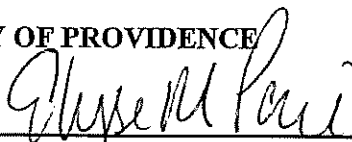
**STOP & SHOP SUPERMARKET
COMPANY LLC**

By: 

Name: Casey J. Lee, Esq.
Attorney for Stop & Shop
Title: Supermarket Company LLC

January 12, 2021

CITY OF PROVIDENCE

By: 

Name: Guyse M. Paré

Title: City Assessed

Approved for Form and Correctness:

By: _____

Name: _____

Title: _____

9. Enforcement. This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.
10. Execution. This Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which taken together constitute one and the same instrument. The delivery of signatures to this Agreement by fax, e-mail, or scanned (e.g., PDF) document shall be binding as original signatures.
11. Severability Clause. Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**STOP & SHOP SUPERMARKET
COMPANY LLC**

By: _____

Name: _____

Title: _____

CITY OF PROVIDENCE

By: _____

Name: _____

Title: _____

Approved for Form and Correctness:

By: Jeff Dalia

Name: JEFF DALIA

Title: CITY SOLICITOR

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of November ____, 2020 between the City of Providence, Rhode Island (the "City"), on the one hand; and Curo Elmwood, LLC, 354 Admiral Street LLC, Walgreen Eastern Co., Inc., PJC Realty Co., Inc., and Maxi Drug, Inc. (collectively "Walgreens") on the other hand.

WHEREAS, Walgreens owns or is responsible for paying more than half the taxes upon improved real property in the City located at:

- 533 Elmwood Avenue (Plat 51 Lot 318)
- 354 Admiral Street (Plat 70 Lot 690)
- 295 Academy Avenue (Plat 84 Lot 607)
- 711 Broad Street (Plat 44 Lot 732), and
- 200 Academy Avenue (Plat 64 Lot 624) (collectively, the "Properties"); and

WHEREAS, Walgreens filed a lawsuit against the City in Rhode Island Superior Court seeking to recover property taxes paid to the City in connection with the Properties for tax year 2019, said action being captioned *Elmwood LLC Curo et al. v. Pare*, PC-2020-02028 (the "Action"); and

WHEREAS, Walgreens has filed an administrative appeal with the Tax Assessor in connection with the Property for tax year 2020 (said appeal, together with the Action, referenced herein as the "Appeals");

WHEREAS, the City has denied all of the material allegations in the Appeals; and

WHEREAS, the parties wish to resolve the Appeals without the costs and burdens associated with further litigation;

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. Reduced Assessment

The parties agree that the assessment on the Properties shall be reduced as follows:

- 533 Elmwood Avenue reduced to \$3,300,000;
- 354 Admiral Street reduced to \$3,266,000;
- 295 Academy Avenue shall have no reduction;
- 711 Broad Street reduced to \$931,900; and
- 200 Academy Avenue reduced to \$900,000.

The above reductions shall apply for tax years 2019 and 2020. It is the present intention of the City to maintain this reduced assessment on the Property for tax year 2021, absent some material changes to the condition of the Properties.

2. Credit Applied to Tax Bills

The City shall apply a property tax abatement credit in the total amount of \$125,341.59 (one hundred twenty-five thousand three hundred forty-one dollars and fifty-nine cents) against the taxes dues and owing for the Properties. This credit shall be distributed as follows:

- \$46,227.36 shall be applied to 533 Elmwood Avenue;
- \$32,508.88 shall be applied to 354 Admiral Street;
- \$24,144.95 shall be applied to 711 Broad Street; and
- \$22,460.40 shall be applied to 200 Academy Avenue.

These credits will be applied to the Q3 bills for each property, and to subsequent quarters until exhausted.

3. Dismissal of Action and Appeal.

Within one (1) week from the date of the full execution of this Agreement by all parties, Walgreens shall file a dismissal stipulation in the Action, stating that Walgreens's Complaint is dismissed with prejudice and the parties shall bear their own attorneys' fees and costs. If Walgreens does not file such a stipulation within one week, the City shall have the right and authority to file such stipulation. Walgreens waives any right whatsoever to further appeal tax year 2020.

Walgreens further waives any right to further appeal tax year 2021, provided that the City does not raise the assessment for the Properties above what is listed in paragraph 1 above, and provided there are no material changes to the condition of the Properties.

4. Representations And Warranties

Walgreens and the City each represents and warrants that (i) it has the full right, power and authority to enter into this Agreement and (ii) that it has received independent legal advice with respect to the advisability of entering into this Agreement.

5. Governing Law

This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.

6. Drafting Parties

Each party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.

7. Enforcement

This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.

8. Execution/Counterparts

This Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which taken together constitute one and the same instrument. A copy or facsimile of a signature shall be binding upon the signatory as if it were an original signature.

9. Severability

Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CURO ELMWOOD, LLC

By: Alexandra Meade

Name: Alexandra Meade

Title: Agent

CITY OF PROVIDENCE

By: Elyse Pare

Name: Elyse Pare

Title: Tax Assessor

354 ADMIRAL STREET LLC

By: Alexandra Meade

Name: Alexandra Meade

Title: Agent

Approved as to Form and Correctness:

By: [Signature]

Name: _____

Title: _____

Signatures continue on next page

WALGREEN EASTERN CO., INC.

By: Alexandra Meade

Name: Alexandra Meade

Title: Lead Senior Tax Analyst

PJC REALTY CO., INC.

By: Alexandra Meade

Name: Alexandra Meade

Title: Agent

MAXI DRUG, INC.

By: Alexandra Meade

Name: Alexandra Meade

Title: Agent

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of January ²⁶, 2021, between the City of Providence, Rhode Island (the "City") on the one hand and Asian Properties, LLC ("Asian Properties") on the other hand.

WHEREAS, Asian Properties owns improved real property in the City located at 241 Reservoir Avenue in Providence, more particularly described as Assessor's Plat 126, Lot 276 (the "Property"); and

WHEREAS, Asian Properties has filed a lawsuit against the City in the Superior Court for Providence County, Rhode Island seeking to recover property taxes paid to the City in connection with the Property for tax year 2019, said action being captioned *Asian Properties, LLC vs. Elyse Pare, in her capacity as Tax Assessor, City of Providence, PC-2020-02020* (the "Appeal"); and

WHEREAS, the City has denied all of the material allegations in the Appeal; and

WHEREAS, the parties wish to resolve the Appeal without the costs and burdens associated with further litigation;

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. **Credit Applied To Tax Bills**. The City will recognize and apply a credit in the total amount of \$10,164.06 (the "Credit") to the real property account for the Property. The Credit will be applied in full to each bill until exhausted. This Credit shall apply to any future owner of the Property.
2. **Dismissal of Appeals**. Asian Properties agrees to withdraw the Action. Within one (1) week from the date of the full execution of this Agreement, Asian Properties shall file a stipulation

In the Action, stating that their Complaint is dismissed with prejudice, the parties shall bear their own attorneys' fees and costs, and all rights of appeal are waived. If Asian Properties does not file such stipulations within one week, the City shall have the right and authority to file such stipulations.

3. Costs and Fees. Asian Properties and the City shall bear their own costs and attorney fees with respect to the Appeal.
4. Representations and Warranties. Asian Properties and the City each represents and warrants that (a) it has the full right, power and authority to enter into this Agreement and (b) that it has received independent legal advice with respect to the advisability of entering into this Agreement.
5. Governing Law. This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.
6. Drafting Parties. Each party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.
7. Enforcement. This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.
8. Execution. This Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which taken together constitute one and the same instrument. The delivery of signatures to this Agreement by fax, e-mail, or scanned (e.g., PDF) document shall be binding as original signatures.

9. Severability Clause. Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

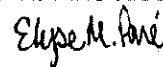
ASIAN PROPERTIES, LLC

By: 

Name: Soeith Yim

Title: owner


CITY OF PROVIDENCE

By: 

Name: Elyse M. Pare

Title: City Assessor

Approved for Form and Correctness:

By: 

Name: Lisa Fries

Title: Sr. Assistant City Solicitor

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of January 11, 2021 by and between the City of Providence, Rhode Island (the "City"), on the one hand, and John M. Verdecchia, 421 Pine Street Realty, LLC, 1206 Westminster Street Realty, LLC, and 127-129 Michigan Avenue Realty, LLC (collectively, "Verdecchia"), on the other hand.

WHEREAS, John M. Verdecchia owns improved real property in the City located at 84 and 85 Washington Avenue and designated as Plat 87, Lots 895 and 932; 421 Pine Street Realty, LLC owns improved real property in the City located at 421 Pine Street and designated as Plat 23, Lot 429; 1206 Westminster Street Realty, LLC owns improved real property in the City located at 1206 Westminster Street and designated as Plat 32 and Lot 414; 127-129 Michigan Avenue Realty, LLC owns improved real property in the City located at 92 Alabama Avenue and designated as Plat 87 and Lot 1008; (collectively, the "Property"); and

WHEREAS, Verdecchia filed lawsuits against the City in the Superior Court for Providence County, Rhode Island seeking to recover property taxes paid to the City in connection with the Property for tax year 2019, said actions being captioned John M. Verdecchia v. Elyse Pare, Tax Assessor, C.A. No. PC2019-12135; John M. Verdecchia v. Elyse Pare, Tax Assessor, C.A. No. PC2019-12133; 421 Pine Street Realty, LLC v. Elyse Pare, Tax Assessor, C.A. No. PC2019-12128; 1206 Westminster Street Realty, LLC v. Elyse Pare, Tax Assessor, C.A. No. PC2019-12106; 127-129 Michigan Avenue Realty, LLC v. Elyse Pare, Tax Assessor, C.A. No. PC2019-12126; (collectively, the "Actions"); and

WHEREAS, Verdecchia has filed administrative appeals in connection with the above-listed Property for tax year 2020 (said appeals, together with the Superior Court cases, referenced herein as the "Appeals"); and

WHEREAS, the City has denied all of the material allegations in the Appeals; and

WHEREAS, the parties wish to resolve the Appeals without the costs and burdens associated with further litigation; and

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. Reduced Assessment

The City shall reduce the assessment on the following properties for tax year 2019 and 2020:

- **1206 Westminster Street (Plat 32 and Lot 414)** shall be reduced to an assessed value of \$200,000.
- **84 Washington Avenue (Plat 87, Lot 895)** was reduced from \$185,300 to \$163,200 as a result of a previous administrative appeal. This Agreement shall further reduce the assessed value to \$157,000.
- **85 Washington Avenue (Plat 87, Lot 932)** was reduced from \$189,000 to \$166,100 as a result of a previous administrative appeal. This Agreement shall further reduce the assessed value to \$157,000.

2. Unchanged Assessment

The parties agree that there shall be no change to the assessment on the following properties for tax year 2019 and 2020:

- **92 Alabama Avenue (Plat 87 and Lot 1008)**
- **421 Pine Street (Plat 23, Lot 429)**

3. Credit Applied to Tax Bills

The City shall apply a total property tax abatement credit for each property as follows:

- **1206 Westminster Street (Plat 32 and Lot 414)** \$697.50 for tax year 2019 and \$697.50 for tax year 2020 against any and all property taxes due and owed on this property until exhausted.

- **84 Washington Avenue (Plat 87, Lot 895)** \$695.08 for tax year 2019 of which, \$542.81 has already been applied as a result of a previous administrative appeal and an additional \$152.27 will be applied as a result of this Agreement. For tax year 2020, an additional \$152.27 credit will be applied. Therefore, as a result of this Agreement a total credit of \$304.54 will be applied against any and all taxes due and owed on this Property until exhausted.
- **85 Washington Avenue (Plat 87, Lot 932)** \$785.92 for tax year 2019 of which, \$562.42 has already been applied as a result of a previous administrative appeal and an additional \$223.50 will be applied as a result of this Agreement. For tax year 2020, an additional \$223.50 credit will be applied. Therefore, as a result of this Agreement a total credit of \$447.00 will be applied against any and all taxes due and owed on this Property until exhausted.

4. Tax Year 2021

The City shall tax the Property as of December 31, 2020 for tax year 2021 in accordance with applicable law and the taxpayer is free to appeal in accordance with applicable law, each unaffected by the terms of this agreement with respect to tax year 2021.

5. Dismissal of Actions.

Verdecchia agrees to withdraw all Appeals. Within one (1) week from the date of the full execution of this Agreement by all parties, Verdecchia shall file dismissal stipulations in the Actions, stating that Verdecchia's Complaints are dismissed with prejudice and the parties shall bear their own attorneys' fees and costs. If Verdecchia does not file such stipulations within one week, the City shall have the right and authority to file such stipulations.

6. Representations And Warranties

Verdecchia and the City each represents and warrants that i) it has the full right, power and authority to enter into this Agreement and ii) that it has received independent legal advice with respect to the advisability of entering into this Agreement.

7. Governing Law

This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.

8. Drafting Parties

Each party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.

9. Enforcement

This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.

10. Execution/Counterparts

The parties agree that this Agreement may be signed electronically and in one or more counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one and the same instrument. A copy or facsimile of a signature shall be binding upon the signatory as if it were an original signature.

11. Severability

Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

JOHN M. VERDECCHIA

CITY OF PROVIDENCE

By its Attorney:

/s/ John M. Verdecchia

/s/ Lisa Fries

421 PINE STREET REALTY, LLC

**1206 WESTMINSTER STREET
REALTY, LLC**

By its Attorney/Authorized Agent:

By its Attorney/Authorized Agent:

/s/ John M. Verdecchia

/s/ John M. Verdecchia

**127-129 MICHIGAN AVENUE
REALTY, LLC**

By its Attorney/Authorized Agent:

/s/ John M. Verdecchia

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of January 5, 2021, between the City of Providence, Rhode Island (the "City") on the one hand and LMG Rhode Island Holdings, Inc. ("LMG") on the other hand.

WHEREAS, LMG owns improved real property in the City located at 204 Kinsley Avenue, which the City designates as Plat 26, Lot 248 (the "Property"); and

WHEREAS, LMG has filed lawsuits against the City in Providence County Superior Court seeking to recover property taxes paid to the City in connection with the Property for tax years 2016-2019, said actions being captioned *LMG Rhode Island Holdings, Inc. vs. David Quinn, in his capacity as Tax Assessor for the City of Providence, Rhode Island, PC-2017-2915; LMG Rhode Island Holdings, Inc. vs. Theodore Jankowski, Jr., in his capacity as Tax Assessor for the City of Providence, Rhode Island, PC-2018-6991; LMG Rhode Island Holdings, Inc. vs. Theodore Jankowski, Jr., in his capacity as Tax Assessor for the City of Providence, Rhode Island, PC-2019-4915; LMG Rhode Island Holdings, Inc. vs. Elyse Pare, in her capacity as Tax Assessor for the City of Providence, Rhode Island, PC-2020-01732* (collectively, the "Actions"); and

WHEREAS, LMG has filed an administrative appeal with the City challenging the assessment of the Property for tax year 2020 (the "Administrative Appeal"); and

WHEREAS, the City has denied all of the material allegations in the Action and the Administrative Appeal; and

WHEREAS, the parties wish to resolve the Action and the Administrative Appeal without the costs and burdens associated with further litigation;

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. Credit Applied To Tax Bills. The City will recognize and apply a credit in the total amount of \$99,842.35 (the "Credit"). The Credit will be applied to reduce the amount of property taxes due for the Property starting with the payment due in January 2021. The Credit will be applied until exhausted to pay each quarterly payment obligation starting with the January 2021 payment obligation, and unused portions of the Credit shall be applied against subsequent quarterly payment obligations.
2. Assessment for Tax Year 2021. For tax year 2021, the City agrees to reduce the Property's assessment from its current level of \$5,202,400 to \$4,632,000. For tax year 2022 and subsequent years, the City may assess the value of the Property for tax purposes in accordance with its normal procedures, and LMG may appeal those assessments, in its discretion.
3. Dismissal of Actions and Administrative Appeal. Within one (1) week from the date of the full execution of this Settlement Agreement, LMG shall file stipulations in the Actions, stating that LMG's Complaint is dismissed with prejudice, the parties shall bear their own attorneys' fees and costs, and all rights of appeal are waived. Similarly, LMG shall file a stipulation withdrawing its pending Administrative Appeal. If LMG does not file such stipulations within one week, the City shall have the right and authority to file such stipulations.
4. Costs and Fees. LMG and the City shall bear their own costs and attorney fees with respect to the Actions and the Administrative Appeal.

5. Representations and Warranties. LMG and the City each represents and warrants that (a) it has the full right, power and authority to enter into this Agreement and (b) that it has received independent legal advice with respect to the advisability of entering into this Agreement.
6. Governing Law. This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.
7. Drafting Parties. Each party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.
8. Enforcement. This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.
9. Execution. This Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which taken together constitute one and the same instrument. The delivery of signatures to this Agreement by fax, e-mail, or scanned (e.g., PDF) document shall be binding as original signatures.
10. Severability Clause. Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this

Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

LMG RHODE ISLAND HOLDINGS, INC.

By: [Signature]

Name: WJ CARROLL

Title: AGENT FOR LMG RHODE ISLAND HOLDINGS, INC.

CITY OF PROVIDENCE

By: [Signature]

Name: Eruse M Pare'

Title: CITY ASSESSOR

Approved for Form and Correctness:

By: [Signature]

Name: Lisa Fries

Title: Sr. Assistant City Solicitor

Tangible Abatement Report
January 1, 2021 to March 31, 2021

ACCOUNT	NAME	YEAR	ENTRY DATE	AMOUNT	TRANS_TYPE	NOTES	REASON_CODE	MODIFIED BY
99243380	Lehigh Cement Co	2019	03/30/2021	(\$192,510.00)	ab	Per settlement signed 3/3/2021 apply credit to 2019 and 2020	Set	Dstone
99236490	Sule Fola	2019	03/03/2021	(\$1,199.34)	ab	new value based on inspection done on 2/26/21	VC Tang	tscott
99340040	American Twr Asset Sub II Llc	2019	03/04/2021	(\$1,562.40)	ab	no assets at this location. the towers are billed under real estate acct#92226516001	DATang	tscott
99141900	Jones Moving & Storage Llc	2020	03/03/2021	(\$478.78)	ab	new value based on inspection done on 2/26/2021	VC Tang	tscott
99243380	Lehigh Cement Co	2020	03/30/2021	(\$212,326.64)	ab	Per settlement signed 3/3/21 apply credits to 2019 and 2020	Set	Dstone
99236490	Sule Fola	2020	03/03/2021	(\$1,618.20)	ab	new value based on inspection done on 2/26/2021	VC Tang	tscott
99307150	Mcallister Towing Of Narragans	2020	03/30/2021	(\$58,094.78)	ab	Per settlement agreement signed 3/24/21 credits to be applied in the amt. of \$754,503 starting w/ 4th quarter for 2020 ty until exhausted	Set	Dstone
99307600	Biltnore Providence Owner Llc	2020	01/11/2021	(\$115,789.19)	ab	Per settlement agreement. settlement signed 12/21/2020	Set	Dstone
99326290	Bitumar Usa Inc	2020	03/23/2021	(\$7,885.50)	ab	Per settlement agreement apply credits to 99326280 in the amt of \$7114.50 and 99326290 in the amt of \$7885.50	Set	Dstone
99326280	Bitumar Usa Inc	2020	03/22/2021	(\$7,114.50)	ab	Per settlement agreement credit in the amt. of \$15,000 to be applied, \$7114.50 to 326280 and \$7885.50 to 326290	Set	Dstone
99340040	American Twr Asset Sub II Llc	2020	03/04/2021	(\$1,953.00)	ab	no assets at this location. assets are under real estate acct# 92226516001	DATang	tscott
	TOTAL:			(\$600,532.33)				

Tangible Abatement Report
January 1, 2021 to March 31, 2021

Sum of AMOUNT	
YEAR	Total
2019	(\$195,271.74)
2020	(\$405,260.59)
Grand Total	(\$600,532.33)

Sum of AMOUNT	
MODIFIED BY	Total
Dstone	(\$593,720.61)
tscott	(\$6,811.72)
Grand Total	(\$600,532.33)

Sum of AMOUNT	
REASON_CODE	Total
DATang	(\$3,515.40)
Set	(\$593,720.61)
VC Tang	(\$3,296.32)
Grand Total	(\$600,532.33)

DUPLICATE ACCOUNT
 SETTLEMENT AGREEMENT
 VALUE CHANGE

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of March 3, 2021 by and between the City of Providence, Rhode Island (the "City"), on the one hand, and Lehigh Cement Company ("Lehigh"), on the other hand.

WHEREAS, Lehigh owns tangible personal property located at 5 Fields Point Drive designated as Assessor's Account No. 99243380 (the "Account"). Among other tangible assets, Lehigh's tangible account includes two cement barges that are identified as "Lehigh No. 1" and "GDM-264," (the cement barges, collectively hereinafter referred to as the "Property"); and

WHEREAS, Lehigh filed a lawsuit against the City in the Superior Court for Providence County, Rhode Island seeking to recover property taxes paid to the City in connection with the Property for tax year 2019, said action being captioned Lehigh Cement Company v. Elyse Pare, Tax Assessor, et. al. C.A. No. PC 2020-01853 (the "Action"); and

WHEREAS, Lehigh has filed an administrative appeal in connection with the above-listed Property for tax year 2020 (said appeal, together with the Superior Court case, referenced herein as the "Appeal"); and

WHEREAS, the City has denied all of the material allegations in the Appeal; and

WHEREAS, the parties wish to resolve the Appeal without the costs and burdens associated with further litigation; and

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. Reduced Assessment

The City shall reduce the assessment on the Property for tax year 2019 and 2020 as follows:

- Lehigh No. 1 shall be assessed at \$1,655,056 pre-depreciation and \$496,517 post depreciation.

- GDM-264 shall be assessed at \$4,344,943 pre-depreciation and \$1,303,483 post depreciation.
- All remaining tangible assets identified in Assessor's Account No. 99243380 shall remain as assessed with no change.

2. Credit Applied to Tax Bills

The City shall apply a total Property tax abatement credit of \$192,510 for tax year 2019 and \$150,660 for tax year 2020 against any and all property taxes due and owed on the Account until exhausted.

3. Tax Year 2021

The City shall tax the Property as of December 31, 2020 for tax year 2021 in accordance with applicable law and the taxpayer is free to appeal in accordance with applicable law, each unaffected by the terms of this agreement with respect to tax year 2021.

4. Dismissal of Action

Lehigh agrees to withdraw the Appeal. Within one (1) week from the date of the full execution of this Agreement by all parties, Lehigh shall file a dismissal stipulation in the Action, stating that Lehigh's Complaint is dismissed with prejudice and the parties shall bear their own attorneys' fees and costs. If Lehigh does not file such a stipulation within one week, the City shall have the right and authority to file such a stipulation.

5. Representations And Warranties

Lehigh and the City each represents and warrants that i) it has the full right, power and authority to enter into this Agreement and ii) that it has received independent legal advice with respect to the advisability of entering into this Agreement.

6. Governing Law

This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.

7. Drafting Parties

Each party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.

8. Enforcement

This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.

9. Execution/Counterparts

The parties agree that this Agreement may be signed electronically and in one or more counterparts, each of which shall be deemed an original, and all of which taken together shall constitute one and the same instrument. A copy or facsimile of a signature shall be binding upon the signatory as if it were an original signature.

10. Severability

Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

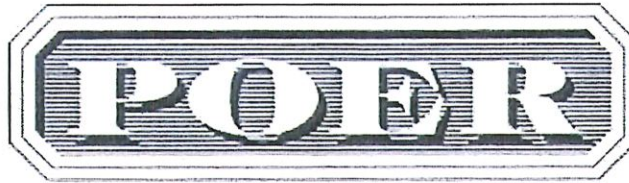
IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

LEHIGH CEMENT COMPANY
By its Attorney:

/s/ Mark Pogue

CITY OF PROVIDENCE
By its Attorney:

/s/ Lisa Fries



MARVIN F. POER AND COMPANY

TAX ASSESSOR'S OFFICE
CITY OF PROVIDENCE, R

To: Providence/ Tax Assessor's Office

From: Davis Mashburn / Marvin Poer - Dallas

Date: March 4th, 2021

Re: Lehigh-Hanson Barge

MAR 2 2 2021

RECEIVED

Sir or Madam,

In the attached filing, we have included the settled upon cost and depreciation values of the barges per the settlement agreement attached. We respectfully request that you use the agreed upon values bullet pointed below for the assessed cost & fair market value of the two barges.

- Lehigh No. 1 shall be assessed at \$1,655,056 pre-depreciation and \$496,517 post depreciation.
- GDM-264 shall be assessed at \$4,344,943 pre-depreciation and \$1,303,483 post

Please note the appraisal value for these two barges is not included in the pivot summary or asset listing attached to the return. The return schedule attached to the return does include the FMV of the assets with the FMV of the barges.

Please feel free to reach out if you have any questions.

Best Regards,

Davis Mashburn
Associate Consultant
Marvin F. Poer & Company
(972)770-1163
davismashburn@mfpoer.com

From: [Scarcella, Karen](#)
To: [Collin Morgenroth](#)
Subject: RE: Lehigh Cement Co. -PP Extension Request
Date: Thursday, January 14, 2021 9:53:07 AM

Good Morning Collin,

Your request has been granted for account 99243380 until March 15, 2021.

Best,
Karen

From: Collin Morgenroth <CollinMorgenroth@mfpoer.com>
Sent: Thursday, January 14, 2021 10:07 AM
To: Scarcella, Karen <Kscarcella@providenceri.gov>
Subject: Lehigh Cement Co. -PP Extension Request

Good Afternoon Karen,

I am still waiting on the Lehigh Cement Co, LLC fixed asset data. The account for Lehigh Cement is 99243380. Can we please extend the business personal property filing deadline for this account?

Thanks!
Collin Morgenroth

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of March ~~8~~¹¹, 2021 between the City of Providence, Rhode Island (the "City"), on the one hand, and Bitumar USA, Inc. ("Bitumar") on the other hand.

WHEREAS, Bitumar owns tangible personal property in the City encompassed under City tangible accounts numbered 99326280 and 99326290 (the "Property"); and

WHEREAS, Bitumar filed lawsuits against the City in Rhode Island Superior Court seeking to recover property taxes paid to the City in connection with the Property for tax year 2016, said actions being captioned *Bitumar USA, Inc. v. Quinn*, PC-2016-4920, *Bitumar USA, Inc. v. Quinn*, PC-2016-4921, *Bitumar USA, Inc. v. Quinn*, PC-2017-4277, *Bitumar USA, Inc. v. Quinn*, PC-2017-4278, and *Bitumar USA, Inc. v. Quinn*, PC-2017-4302 (collectively, the "Appeals"); and

WHEREAS, the City has denied all of the material allegations in the Appeals; and

WHEREAS, the parties wish to resolve the Appeals without the costs and burdens associated with further litigation;

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. Credit Applied to Tax Bills

The City shall apply a property tax abatement credit in the total amount of \$15,000.00 (fifteen thousand dollars) against the taxes dues and owing for the Properties. Of this \$15,000, \$7,114.50 will be applied to account #99326280 (thereby satisfying the remaining 2020 tax year bills for that account), and the remaining \$7,885.50 will be applied to account #99326290 until exhausted.

2. Dismissal of Action and Appeal

Within one (1) week from the date of the full execution of this Agreement by all parties, Bitumar shall file a dismissal stipulation in the Action, stating that Bitumar's Complaints are dismissed with prejudice and the parties shall bear their own attorneys' fees and costs. If Bitumar does not file such a stipulation within one week, the City shall have the right and authority to file such stipulation.

3. Joint Submission to the Department of Revenue

The parties will, in good faith, submit a joint request to the Department of Revenue seeking a legal opinion about whether Bitumar qualifies as a "manufacturer" pursuant to the exemptions listed in R.I.G.L. § 44-3-3(a)(20) and (22).

4. Representations And Warranties

Bitumar and the City each represents and warrants that (i) it has the full right, power and authority to enter into this Agreement and (ii) that it has received independent legal advice with respect to the advisability of entering into this Agreement.

5. Governing Law

This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.

6. Drafting Parties

Each party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.

7. Enforcement

This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.

8. Execution/Counterparts

This Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which taken together constitute one and the same instrument. A copy or facsimile of a signature shall be binding upon the signatory as if it were an original signature.

9. Severability

Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

BITUMAR USA, INC.

CITY OF PROVIDENCE

By: _____

By: Elyse M. Pare

Name: _____

Name: Elyse M. Pare

Title: _____

Title: City Assessor

Approved as to Form and Correctness:

By: Lisa Fries

Name: Lisa Fries

Title: Sr. Assistant City Solicitor

7. Enforcement

This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.

8. Execution/Counterparts

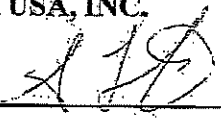
This Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which taken together constitute one and the same instrument. A copy or facsimile of a signature shall be binding upon the signatory as if it were an original signature.

9. Severability

Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

BITUMAR USA, INC.

By: 

Name: SERGE LABONTE

Title: CORPORATE CONTROLLER

CITY OF PROVIDENCE

By: _____

Name: _____

Title: _____

Approved as to Form and Correctness:

By: _____

Name: _____

Title: _____

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of December 21, 2020, between the City of Providence, Rhode Island (the "City") on the one hand and Biltmore Providence Owner LLC ("Biltmore") on the other hand.

WHEREAS, Biltmore owns tangible property in the City located at 11 Dorrance Street in Providence, encompassed by the Assessor's tangible account #99307600 (the "Property"); and

WHEREAS, Biltmore has filed a lawsuit against the City in Providence County Superior Court seeking to recover property taxes paid to the City in connection with the Property for tax year 2019, said action being captioned *Biltmore Providence Owner LLC vs. Elyse Pare, in her capacity as Tax Assessor for the City of Providence, Rhode Island*, PC-2020-00055 (the "Action"); and

WHEREAS, the City has denied all of the material allegations in the Action; and

WHEREAS, the parties wish to resolve the Action without the costs and burdens associated with further litigation;

NOW, THEREFORE, for valuable consideration the receipt of which each party acknowledges, the parties hereby agree and promise as follows:

1. Credit Applied To Tax Bills. The City will recognize and apply a credit in the total amount of \$115,789.19 (the "Credit"). The Credit will be applied to tangible account #99307600, starting with the payment due January 2021. The Credit will be applied in full to each bill until exhausted.
2. Dismissal of Appeals. Within one (1) week from the date of the full execution of this Settlement Agreement, Biltmore shall file a stipulation in the Action, stating that Biltmore's Complaint is dismissed with prejudice, the parties shall bear their own attorneys' fees and

costs, and all rights of appeal are waived. If Biltmore does not file such stipulations within one week, the City shall have the right and authority to file such stipulations.

3. Costs and Fees. Biltmore and the City shall bear their own costs and attorney fees with respect to the Actions.
4. Representations and Warranties. Biltmore and the City each represents and warrants that (a) it has the full right, power and authority to enter into this Agreement and (b) that it has received independent legal advice with respect to the advisability of entering into this Agreement.
5. Governing Law. This Agreement is to be governed and interpreted in accordance with the laws of the State of Rhode Island.
6. Drafting Parties. Each party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each party hereto.
7. Enforcement. This Agreement contains the entire agreement between the parties hereto and the terms of this agreement are contractual and not a mere recital. The parties hereto may take any action in law or in equity required to enforce their rights under this Agreement.
8. Execution. This Agreement may be signed in counterparts, each of which shall be deemed an original, but all of which taken together constitute one and the same instrument. The delivery of signatures to this Agreement by fax, e-mail, or scanned (e.g., PDF) document shall be binding as original signatures.

9. Severability Clause. Any term in this Agreement which is unenforceable or illegal shall be severed from the Agreement and shall not affect the enforceability of other terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date written above.

**BILTMORE PROVIDENCE OWNER
LLC**

By: Mark A. Pogue

Name: Mark A. Pogue

Title: Attorney

CITY OF PROVIDENCE

By: Nicholas P. Poulos

Name: Nicholas P. Poulos

Title: Attorney

Approved for Form and Correctness:

By: Lisa Fries, Esq.

Name: Lisa Fries

Title: Sr. Assistant City Solicitor

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is entered into by and among McAllister Towing of Narragansett Bay, LLC ("McAllister Towing") and Elyse Paré, in her capacity as Tax Assessor for the City of Providence ("Tax Assessor"), jointly referred to in this Agreement as the "Parties" and each individually, as the context may require, as a "Party." The Agreement shall be effective and binding upon the last date of execution by the signatories below (the "Effective Date").

RECITALS

WHEREAS, McAllister Towing is the owner and operating entity of various tugboats, including the tugboat Rainbow (the "Rainbow"), the tugboat Iona (the "Iona"), the tugboat Puma (the "Puma"), the tugboat Reliance (the "Reliance"), the tugboat Shannon (the "Shannon"), and the tugboat Matthew (the "Matthew");

WHEREAS, the Tax Assessor has assessed certain tangible personal property of McAllister Towing under Account No. 99307150 for tax year 2012 (the "2012 Assessment"), tax year 2013 (the "2013 Assessment"), tax year 2014 (the "2014 Assessment"), tax year 2015 (the "2015 Assessment"), and tax year 2016 (the "2016 Assessment," and together with the 2012 Assessment, the 2013 Assessment, the 2014 Assessment, and the 2015 Assessment, the "Assessments");

WHEREAS, the City of Providence has levied tangible personal property taxes on McAllister Towing based on the 2012 Assessment, the 2013 Assessment, the 2014 Assessment, the 2015 Assessment, and the 2016 Assessment;

WHEREAS, McAllister Towing has appealed the 2012 Assessment to the Tax Assessor and to the Board of Assessment Review and then filed a civil action with the Rhode Island Superior Court, Providence County (PC-2013-1605), challenging the 2012 Assessment (the "2012 Action");

WHEREAS, McAllister Towing has appealed the 2013 Assessment to the Tax Assessor and to the Board of Assessment Review and then filed a civil action with the Rhode Island Superior Court, Providence County (PC-2014-3052), challenging the 2013 Assessment (the "2013 Action");

WHEREAS, McAllister Towing has appealed the 2014 Assessment to the Tax Assessor and to the Board of Assessment Review and then filed a civil action with the Rhode Island Superior Court, Providence County (PC-2015-2030), challenging the 2014 Assessment (the "2014 Action");

WHEREAS, McAllister Towing has appealed the 2015 Assessment to the Tax Assessor and to the Board of Assessment Review and then filed a civil action with the Rhode Island Superior Court, Providence County (PC-2016-2072), challenging the 2015 Assessment (the "2015 Action");

WHEREAS, McAllister Towing has appealed the 2016 Assessment to the Tax Assessor and to the Board of Assessment Review and then filed a civil action with the Rhode Island Superior Court, Providence County (PC-2018-0987), challenging the 2016 Assessment (the "2016 Action," and together with the 2012 Action, the 2013 Action, the 2014 Action, and the 2015 Action, the "Actions");

WHEREAS, through the 2012 Action, the 2013 Action, the 2014 Action, and the 2015 Action, McAllister Towing has alleged that any taxation attributable to the Rainbow is illegal because the Rainbow did not have a taxable situs in the State of Rhode Island for each of those tax years;

WHEREAS, through the 2013 Action and the 2014 Action, McAllister Towing has alleged that any taxation attributable to the Iona is illegal because the Iona did not have a taxable situs in the State of Rhode Island for each of those tax years;

WHEREAS, through the 2013 Action and the 2014 Action, McAllister Towing has alleged that the Puma and the Reliance have been overvalued;

WHEREAS, through the 2015 Action, McAllister Towing has alleged that the Iona, the Shannon, the Puma, and the Reliance have been overvalued;

WHEREAS, through the 2016 Action, McAllister Towing has alleged that the Shannon, the Reliance, and the Matthew have been overvalued;

WHEREAS, through the 2012 Action, McAllister Towing has alleged that a surcharge included within the 2012 Assessment resulting in an additional \$71,528.63 of taxation, which was not included within the Tax Assessor's internal 2012 tax sheet, is illegal (the "2012 Surcharge");

WHEREAS, through the 2014 Action, McAllister Towing has alleged that a surcharge included within the 2014 Assessment resulting in an additional \$27,438.23 of taxation, which was not included within the Tax Assessor's internal 2014 tax sheet, is illegal (the "2014 Surcharge");

WHEREAS, McAllister Towing has paid under protest all quarterly tax payments associated with the 2012 Assessment, the 2013 Assessment, the 2014 Assessment, the 2015 Assessment, and the 2016 Assessment;

WHEREAS, the Tax Assessor has denied all of the material allegations in the Actions; and

WHEREAS, the Parties wish to avoid any further time and expense associated with the Actions, and fully settle and compromise all claims which they have or might have against each other associated with the Assessments.

AGREEMENT

NOW, THEREFORE, in consideration of and exchange of the mutual promises and covenants herein contained, the receipt, adequacy, and sufficiency of which are expressly recognized for all purposes, the Parties, intending to be legally bound, agree as follows:

1. **Abatement and Settlement Credits to McAllister Towing.** The City of Providence agrees to abate the Assessments against McAllister Towing in the amount of Seven Hundred Fifty Four Thousand Five Hundred and Three Dollars \$754,503.00 (the "Settlement Credits"). The Settlement Credits shall be applied as credits to offset the total tangible personal property taxes assessed and imposed against McAllister Towing by the City of Providence. The Settlement Credits will be applied against McAllister Towing's fourth quarter tangible personal property tax payment for tax year 2020, and then towards each successive quarterly tangible personal property tax payment until the Settlement Credits are fully exhausted. The Settlement Credits will be applied by the first day of each of these quarters. It is the understanding of the Parties that the Settlement Credits will likely take several years to be fully exhausted, and that until such time, McAllister Towing will not be responsible for any tangible personal property tax payments to the City of Providence. It is also the understanding of the Parties that the Tax Assessor will timely apply all Settlement Credits against McAllister's tangible personal property tax payments, and that McAllister Towing will not incur any tax penalty in connection with payments covered by application of the Settlement Credits.

2. **Tax Assessor's Itemizations for Future Tax Years.** Upon request, the Tax Assessor will also provide McAllister Towing with the applicable itemized tax sheet for their tangible personal property account (currently Account No. 99307150). Such an itemized tax sheet will set forth the tangible property comprising the tax bill and the underlying valuations for said property, and will be provided within a reasonable time.

3. **General Release.** The Parties agree to the following General Releases, which are contingent on, and become effective only after, the Tax Assessor's application of all of the Settlement Credits to McAllister Towing as described in Paragraph 1 above:

McAllister Towing, for itself, and its past and present officers, directors, predecessors, successors, agents, affiliates, assigns, attorneys and representatives (collectively, the "McAllister Parties"), for and in consideration of the execution of this Agreement, the application of the Settlement Credits described within this Agreement and the performance by the City of Providence of its other obligations set forth in this Agreement, the receipt and sufficiency of which is hereby acknowledged, does hereby remise, release and forever discharge the Tax Assessor, her respective past and present agents, heirs, assigns, attorneys and representatives, and the City of Providence, of and from any actions and causes of actions, suits, torts, debts, dues, account bonds, negotiable instruments, money orders, covenants, contracts, agreements, judgments, claims, any rights of contribution or indemnity, and any demands, whether now existing or hereafter arising, primary or secondary, actual or contingent, whatsoever in law or equity,

arising from and/or asserted through the Assessments and/or the Actions (the "McAllister Towing Claims") against the Tax Assessor or the City of Providence it now has, or hereafter can, shall or may have for or by reason of any cause, matter or thing whatsoever from the beginning of the world through the effective date of this Agreement. The McAllister Towing Claims released in this Agreement do not extend beyond the Assessments and/or the Actions, as those terms are specifically defined in this Agreement.

The Tax Assessor, her respective past and present agents, heirs, assigns, attorneys and representatives, and the City of Providence, for and in consideration of the execution of this Agreement, the receipt and sufficiency of which is hereby acknowledged, does hereby remise, release and forever discharge the McAllister Parties of and from any actions and causes of actions, suits, torts, debts, dues, account bonds, negotiable instruments, money orders, covenants, contracts, agreements, judgments, claims, counterclaims and any rights of contribution or indemnity, and demands whether now existing or hereafter arising, primary or secondary, actual or contingent, whatsoever in law or equity, arising from and/or asserted through the Assessments and/or the Actions against the McAllister Parties it now has, or hereafter can, shall or may have for or by reason of any cause, matter or thing whatsoever from the beginning of the world through the effective date of this Agreement.

Nothing in these general releases shall prohibit any Party from seeking to enforce this Agreement.

4. **Dismissal of the Actions.** Within a reasonable time following the Effective Date, the Parties shall voluntarily dismiss each of the Actions and all claims asserted therein by filing the Stipulations of Dismissal attached hereto as **Exhibit A**.

5. **No Admission.** Notwithstanding any waiver of claims herein, this Agreement is intended only to be an expeditious resolution of the disputes among the Parties and not a factual or legal determination of the issues resolved by or described in this Agreement. Nothing contained in this Agreement constitutes an admission by any Party hereto.

6. **Scope of Agreement.** The Parties jointly acknowledge that the scope of this Agreement is expressly limited to the Assessments and Actions. This Agreement or any resulting application of the Settlement Credits will not in any way affect, limit, prejudice, or preclude McAllister Towing's right to contest any real property assessment issued by the City of Providence or any tangible personal property assessment issued by the City of Providence after tax year 2016 in accordance with Chapter 5 of Title 44 of the General Laws and/or any other applicable rule or law. It is expressly understood by the Parties that application of the Settlement Credits by the City of Providence to McAllister Towing's quarterly tax payments will not in any way affect, limit, prejudice, or preclude McAllister Towing from pursuing a judgment, interest, and costs against the Tax Assessor and/or City of Providence for any current or future tax year as

provided under R.I. Gen. Laws §§ 44-5-30 and 44-5-31. For purposes of these provisions, McAllister Towing's tangible personal property taxes will be considered to be paid on the first day of each quarter that the Tax Assessor applies the Settlement Credits to McAllister Towing's quarterly tax payments, to the extent that the Settlement Credits cover the amount of taxes owed by McAllister Towing for that quarter.

7. **Complete Agreement.** This Agreement is the complete agreement between the Parties. This Agreement may not be changed orally, but only by agreement in writing signed by the Party against whom enforcement of any waiver, change, modification or discharge is sought. The Parties represent and acknowledge that in executing this Agreement they have not relied on any representation or statement not set forth herein. This Agreement herein shall take effect as an instrument under seal and shall be governed and construed in accordance with the laws of the State of Rhode Island; the Home Charter Rule of the City of Providence; and the City of Providence Code of Ordinances.

8. **Enforceability and Choice of Venue.** Any action seeking to enforce the provisions of this Agreement shall be brought in the appropriate state or federal court in Providence County, Rhode Island.

9. **Attorney's Fees.** The Parties agree to bear their own costs and attorneys' fees with respect to the McAllister Towing Claims. In the event of a material breach of this Agreement, the non-breaching Party shall be entitled to all attorney's fees incurred for the successful enforcement hereof.

10. **Paragraph Headings.** The paragraph captions in this Agreement are for convenience only and shall not affect the meaning of the provisions of or be used in construing this Agreement.

11. **Amendment.** This Agreement may not be terminated, amended or modified in any way except by written instrument signed by all Parties.

12. **Authority to Enter Agreement.** Each Party warrants that the person signing this Agreement is authorized and empowered to sign this Agreement on its behalf and to bind such Party to the terms of this Agreement. The Parties further state they have carefully read this Agreement, they have been advised by independent counsel, and that they fully understand its final and binding effect.

13. **Drafting Parties.** Each Party and its counsel have reviewed and revised this Agreement. The rule of construction to the effect that any ambiguities are to be resolved against the drafting Party shall not be employed in the interpretation hereof. This Agreement shall be deemed to have been drafted by each Party hereto.

14. **Successors and Assigns.** This Agreement encompasses and is binding upon McAllister Towing's and the Tax Assessor's respective subsidiaries, affiliated and related entities, and its past, present, or future directors, administrators, officers, employees, agents, attorneys, representatives, successors and assigns.

15. **Severability**. Should any portion of this Agreement be declared void or unenforceable, that portion will be considered independent and severable from the remainder, the validity of which shall remain unaffected, provided that this Agreement shall not be applied so as to defeat the primary intent of the Parties: dismissal of the Actions and waiver of claims in exchange for the Settlement Credits as outlined in Paragraphs 1 through 4 above.

16. **Exhibits**. All exhibits attached hereto are by this reference incorporated fully herein.

17. **No Implied Waiver**. The failure of the Parties, at any time, to insist on compliance with any term, covenant, or condition contained in this Agreement shall not be deemed a waiver of that term, covenant, or condition, nor shall any waiver or relinquishment of any right or power at any one time be deemed a waiver or relinquishment of any right or power at any other time.

18. **Cooperation**. The Parties agree to execute any and all supplemental documents and take all additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement that are not inconsistent with its terms.

19. **Counterparts**. This Agreement may be executed in counterparts and when the Parties have signed and delivered to each other at least one such counterpart, each counterpart shall be deemed an original and, when taken together with other signed counterparts, shall constitute one agreement that shall be binding upon and effective as to all Parties. The Parties further agree that delivery of an executed counterpart of a signature page to this Agreement by telecopier, facsimile or email transmission shall be effective as delivery of a manually executed counterpart of this Agreement.

[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

SIGNATURE PAGES TO FOLLOW

APPROVED AS TO FORM AND SUBSTANCE: SETTLEMENT AGREEMENT

McALLISTER TOWING OF
NARRAGANSETT BAY, LLC,

Brian B. A. McAllister

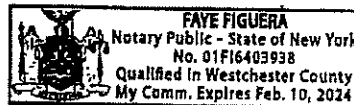
By: Brian B.A. McAllister
Title: President

DATED: March 18, 2021

STATE OF New York
COUNTY OF Westchester


On the 18th day of March, in the year 2021, before me the undersigned, a Notary Public in and for said State, personally appeared Brian B.A. McAllister on behalf of McAllister Towing of Narragansett Bay, LLC, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within Settlement Agreement and acknowledged to me that he/she freely and voluntarily executed the same in his/her capacity, and that by his/her signature on the Settlement Agreement, the individual, or the person upon behalf of which the individual acted, executed the Settlement Agreement.

Faye Figuera
Notary Public
My Commission expires: 2/10/2024



APPROVED: SETTLEMENT AGREEMENT

**ELYSE PARÉ, in her capacity as Tax Assessor
for the City of Providence,**

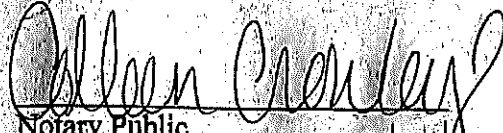


By: Elyse M. Paré
Title: CITY ASSESSOR

DATED: March 24th, 2021

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

On the 24th day of March, in the year 2021, before me the undersigned, a Notary Public in and for said State, personally appeared Elyse Paré, in her capacity as Tax Assessor for the City of Providence, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within Settlement Agreement and acknowledged to me that she freely and voluntarily executed the same in her capacity, and that by her signature on the Settlement Agreement, the individual, or the person upon behalf of which the individual acted, executed the Settlement Agreement.


Notary Public
My Commission expires: 9/14/2022
#56723

Settlement Agreement reviewed for form and correctness:

Dated: March _____, 2021

Lisa Fries, Senior Assistant City Solicitor
City of Providence

APPROVED: SETTLEMENT AGREEMENT

**ELYSE PARÉ, in her capacity as Tax Assessor
for the City of Providence,**

By: _____
Title: _____

DATED: March ____, 2021


STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

On the ____ day of March, in the year 2021, before me the undersigned, a Notary Public in and for said State, personally appeared Elyse Paré, in her capacity as Tax Assessor for the City of Providence, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within Settlement Agreement and acknowledged to me that she freely and voluntarily executed the same in her capacity, and that by her signature on the Settlement Agreement, the individual, or the person upon behalf of which the individual acted, executed the Settlement Agreement.

Notary Public
My Commission expires: _____

Settlement Agreement reviewed for form and correctness:

Dated: March 16, 2021



Lisa Fries, Senior Assistant City Solicitor
City of Providence

4847-8918-1151.1

Exhibit A

CERTIFICATION

I hereby certify that on this ____ of March, 2021, I electronically filed and served this document through the Court's electronic filing system on all registered parties in this action. The document electronically filed and served is available for viewing and/or downloading from the Rhode Island Judiciary's Electronic Filing System.

/s/ Richard B. Lumley
Richard B. Lumley (#9665)

4812-7025-6344.1

CERTIFICATION

I hereby certify that on this ____ of March, 2021, I electronically filed and served this document through the Court's electronic filing system on all registered parties in this action. The document electronically filed and served is available for viewing and/or downloading from the Rhode Island Judiciary's Electronic Filing System.

/s/ Richard B. Lumley
Richard B. Lumley (#9665)

4818-2338-0184.1

CERTIFICATION

I hereby certify that on this ____ of March, 2021, I electronically filed and served this document through the Court's electronic filing system on all registered parties in this action. The document electronically filed and served is available for viewing and/or downloading from the Rhode Island Judiciary's Electronic Filing System.

/s/ Richard B. Lumley
Richard B. Lumley (#9665)

4815-8679-5224.1

CERTIFICATION

I hereby certify that on this ____ of March, 2021, I electronically filed and served this document through the Court's electronic filing system on all registered parties in this action. The document electronically filed and served is available for viewing and/or downloading from the Rhode Island Judiciary's Electronic Filing System.

/s/ Richard B. Lumley
Richard B. Lumley (#9665)

4826-2324-7064.1

CERTIFICATION

I hereby certify that on this ____ of March, 2021, I electronically filed and served this document through the Court's electronic filing system on all registered parties in this action. The document electronically filed and served is available for viewing and/or downloading from the Rhode Island Judiciary's Electronic Filing System.

/s/ Richard B. Lumley
Richard B. Lumley (#9665)

4833-1799-3944.1

OFFICE OF THE CITY ASSESSORS
CITY HALL
PROVIDENCE, RHODE ISLAND

CERTIFICATE NO. 56C

DATE 5/14/2021

TO THE HONORABLE CITY COUNCIL OF THE CITY OF PROVIDENCE:

PURSUANT TO THE PROVISIONS OF SECTION 14 AND 15 OF TITLE 44, CHAPTER 7 OF THE GENREAL LAWS OF RHODE ISLAND, AS AMENDED, THE UNDERSIGNED CITY ASSESSOR OF PROVIDENCE HEREBY REQUEST YOUR HONORABLE BODY TO CANCEL THE FOLLOWING TAX ASSESSMENT/TAX OR SUCH PART THEREOF AS MAY BE REQUESTED AS HEREIN SET FORTH.

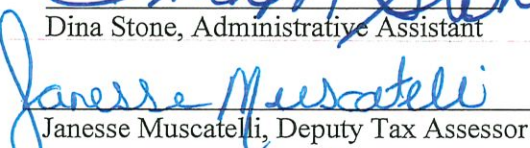
YEAR	MOTOR VEHICLE TAX ABATED
2016.....	_____
2017.....	_____
2018.....	_____
2019.....	\$340.23
2020.....	\$10,601.53
TOTAL.....	<u>\$10,941.53</u>

GRAND TOTAL \$10,941.53

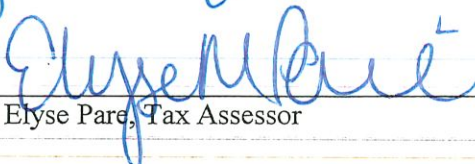
PREPARED BY:

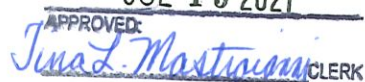

Dina Stone, Administrative Assistant

CHECKED BY:


Janesse Muscatelli, Deputy Tax Assessor

APPROVED BY:


Elyse Pare, Tax Assessor

IN CITY COUNCIL
JUL 15 2021
APPROVED:
 CLERK
ACTING

Motor Vehicle Abatement Report
January 1, 2021 to March 31, 2021

ACCOUNT_NO	NAME	YEAR	ENTRY_DATE	AMOUNT	TRANS_TYPE	NOTES	REASON_CODE	MODIFIED_BY
96107475	ISABELLA JOSEPHSON SALVO	2019	03/02/2021	(\$340.23)	ab	moved to CA 05/15/2018	C	Crosario
96026708	BEVERLY J ALMONTE	2020	01/06/2021	(\$71.06)	ab	was sent to cranston in august	IC	Crosario
96003292	MARIO M REYES	2020	02/08/2021	(\$722.40)	ab	SENT TO WARWICK	IC	Crosario
96003292	MARIO M REYES	2020	02/08/2021	(\$561.40)	ab	SENT TO WARWICK	IC	Crosario
96107475	ISABELLA JOSEPHSON SALVO	2020	03/02/2021	(\$228.52)	ab	CA REG. 05/18/2018	C	Crosario
96105809	SARAH P HYNES	2020	01/25/2021	(\$536.20)	ab	sent to smithfield	IC	Crosario
95422954	JUAN C BREA	2020	02/16/2021	(\$100.12)	ab	total lost letter dated 05/16/2020	VT	Crosario
96110842	CENTRO DE LIBERACION Y AVIVAMIENTO	2020	02/22/2021	(\$505.40)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110855	MOBILE FENCING INC	2020	02/25/2021	(\$854.00)	ab	sent to Narragansett	IC	Crosario
96110894	WOONASQUATUCKET RIVER WATERSHED COUNCIL	2020	02/23/2021	(\$296.08)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110894	WOONASQUATUCKET RIVER WATERSHED COUNCIL	2020	02/23/2021	(\$292.88)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$127.76)	ab	TAX EXEMPT ORG.	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$106.24)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110894	WOONASQUATUCKET RIVER WATERSHED COUNCIL	2020	02/23/2021	(\$480.20)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$102.88)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$106.24)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$92.56)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110982	SEACOAST HARLEY DAVIDSON	2020	02/17/2021	(\$37.80)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110982	SEACOAST HARLEY DAVIDSON	2020	02/17/2021	(\$230.12)	ab	Providence, police dept	Exempt	Crosario
96110982	SEACOAST HARLEY DAVIDSON	2020	02/17/2021	(\$230.12)	ab	TAX EXEMPT ORG PRV. POLICE	Exempt	Crosario
96110982	SEACOAST HARLEY DAVIDSON	2020	02/17/2021	(\$230.12)	ab	TAX EXEMPT ORG PRV POLICE	Exempt	Crosario
96110982	SEACOAST HARLEY DAVIDSON	2020	02/17/2021	(\$230.12)	ab	TAX EXEMPT ORG PRV POLICE	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$1,275.64)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$687.64)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$502.64)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$726.52)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$10.00)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$187.12)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110894	WOONASQUATUCKET RIVER WATERSHED COUNCIL	2020	02/23/2021	(\$23.24)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110894	WOONASQUATUCKET RIVER WATERSHED COUNCIL	2020	02/23/2021	(\$16.72)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$225.52)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$225.52)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$242.44)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$10.00)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$50.56)	ab	TAX EXEMPT ORG	Exempt	Crosario
96110806	NEW YORK BLOOD CENTER INC	2020	03/31/2021	(\$16.24)	ab	TAX EXEMPT ORG	Exempt	Crosario
96070606	ALBERT L ROBERTSON	2020	01/25/2021	(\$8.70)	ab	TAX EXEMPT ORG	Exempt	Crosario
95057188	DEBORAH L ALLEN	2020	03/09/2021	(\$167.32)	ab	Correction paid in warwick	C IC	Crosario

Motor Vehicle Abatement Report
 January 1, 2021 to March 31, 2021

Sum of AMOUNT	
YEAR	Total
2019	(\$340.23)
2020	(\$10,601.30)
Grand Total	(\$10,941.53)

Sum of AMOUNT	
REASON_CODE	Total
C	(\$577.45) CORRECTION
Exempt	(\$7,278.32) TAX EXEMPT
IC	(\$2,912.38) INCORRECT COMMUNITY
VT	(\$173.38) VEHICLE TOTALED
Grand Total	(\$10,941.53)

Sum of AMOUNT	
MODIFIED BY	Total
Crosario	(\$10,941.53)
Grand Total	(\$10,941.53)