

OFFICE OF THE CITY ASSESSOR  
CITY HALL  
PROVIDENCE, RHODE ISLAND

CERTIFICATE NO. 47Y

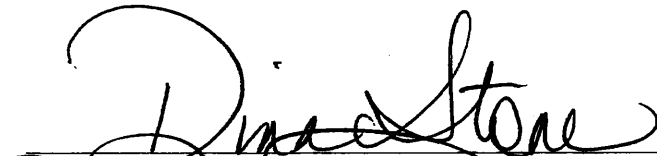
DATE 9/22/2020

TO THE HONORABLE CITY COUNCIL OF THE CITY OF PROVIDENCE:

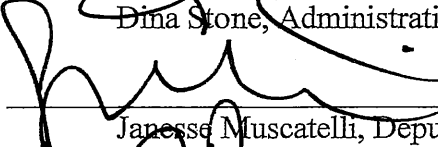
PURSUANT TO THE PROVISIONS OF SECTION 14 AND 15 OF TITLE 44, CHAPTER 7 OF THE GENERAL LAWS OF RHODE ISLAND, AS AMENDED, THE UNDERSIGNED CITY ASSESSOR OF THE CITY OF PROVIDENCE HEREBY REQUESTS YOUR HONORABLE BODY TO CANCEL THE FOLLOWING TAX ASSESSMENTS/TAX OR SUCH PART THEROF AS MAY BE REQUESTED AS HEREIN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

YEAR	REAL ESTATE TAX ABATED	TANGIBLE TAX ABATED
2015.....		<u>\$157,210.67</u>
2016.....		<u>\$124,560.11</u>
2017.....		<u>\$160,648.50</u>
2018.....	<u>\$17,502.78</u>	<u>\$127,171.01</u>
2019.....	<u>\$627,867.04</u>	<u>\$26,700.32</u>
 TOTAL.....	 <u>\$645,369.82</u>	 <u>\$596,290.61</u>
 GRAND TOTAL.....	 <u>\$1,241,660.43</u>	

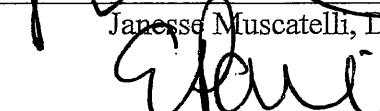
PREPARED BY:


  
Dina Stone, Administrative Assistant

CHECKED BY:

  
Janesse Muscatelli, Deputy Tax Assessor

APPROVED BY:

  
Elyse Pare, City Tax Assessor

IN CITY COUNCIL  
NOV 19 2020  
APPROVED:  CLERK

Real Estate Abatement Report  
January 1, 2020 to March 31, 2020

Plat/Lot	Year	Name	Entry Date	AMOUNT	TRANS. TYPE	Reason Code	NOTES	Modified by	Property location
003-4023-3000	2019		3/2/20	(\$32,039.12)	ab	C	Bad lot creation. See true parcel 34/233 for billing	Jmuscatelli	
006-0052-0000	2018	MERLENE A SAMUELS	2/28/20	(\$511.00)	ab	E	Elderly not coded	Dstone	511 Hope St
006-0052-0000	2019	MERLENE A SAMUELS	2/28/20	(\$511.00)	ab	E	Elderly not coded	Dstone	511 Hope St
006-0541-0137	2019	Michelle A Doiron James	1/27/20	(\$2,003.95)	ab	HSOO	HOMESTEAD W/PENAL TY	Dstone	135 Lancaster St Unit 137
006-0592-0000	2019	Miranda Medeiros Harreys	1/16/20	(\$3,350.37)	ab	HSOO	13% penalty/late filing	Jmontague	121 Evergreen St
009-0138-1706	2019	Benedetto Jacopo Buratti	1/14/20	(\$1,193.14)	ab	HSOO	Prorate 7mths(June-Dec)	Jmontague	170 Prospect St
010-0091-0000	2019	Jan Baker Trustee	1/3/20	(\$6,266.73)	ab	HSOO	Homestead applied. Should have never been removed	Dstone	132 Benefit St
010-0412-0000	2019	David P Franklin	2/14/20	(\$2,845.37)	ab	HSOO	Prorate 4mths(Sept-Dec)	Jmontague	103 Lloyd Ave
013-0173-0000	2019	Paintbrush Hill Holdings LLC	2/24/20	(\$7,525.20)	ab	BTAR	BTAR Red from \$2,703,900 to \$2,397,500	Jmontague	69 Manning St
014-0366-0008	2019	Malcolm J Connell	1/6/20	(\$1,361.62)	ab	HSOO	Prorate 11mths(Feb-Dec)	Jmontague	355 Angell St
014-0433-0000	2019	The Waterman & Gano Group LLC	1/23/20	(\$1,178.08)	ab	BTAR	BTAR Red from \$774,500 to \$742,400	Jmontague	194 Waterman St
014-0479-0000	2019		2/28/20	(\$107,299.80)	ab	C	CONVERSATION ERROR. LOT NUMBER DOESNT EXIST. SEE PLAT 114 LOT 479 FOR BILLING	Jmuscatelli	
016-0334-0000	2019	Ralph P Lufkin	3/26/20	(\$5,513.20)	ab	HSOO	Homestead exemption was not coded.	Jmuscatelli	26 Arnold St
016-0385-0000	2019	Jessica H Brown	1/3/20	(\$2,044.90)	ab	HSOO	Prorate 6mths(July-Dec)	Jmontague	191 Transit St
019-0103-0000	2019	ONE CITIZENS PLAZA HOLDINGS LLC	3/12/20	(\$290,757.99)	ab	Set	Per settlement agreemnt- abate \$96,919.33 per quarter for 13 qtrs 2019, 2020, 2021	Dstone	1 Citizens Plz
020-0014-0000	2019	High Rock Westminster Street	3/11/20	(\$49,167.02)	ab	FA	1st appeal red from \$15,499,500 to \$14,159,800	Jmontague	55 Kennedy Plz
021-0412-0303	2019	Robert Chiron	1/3/20	(\$386.75)	ab	HSOO	Prorate 2mths(Nov-Dec)	Jmontague	14 Imperial Pl
026-0367-P476	2019		3/2/20	(\$73.68)	ab	C	Incorrect parcel, should not have been billed, included with condo unit 26/367/0409	Jmontague	
026-0367-P477	2019		3/2/20	(\$73.68)	ab	C	Incorrect parcel created, included with condo unit 407	Jmontague	
028-0892-0000	2019	Master Realty LLC	3/4/20	(\$2,811.08)	ab	HSOO	13% penalty/late filing	Jmontague	59 Vinton St
029-0106-0000	2019	Gregory J Costantino	2/26/20	(\$1,382.72)	ab	BTAR	2019 BTAR red from \$204,500 to \$148,200	Jmontague	98 Carpenter St
034-0399-0000	2019	Ana J Acevedo	2/21/20	(\$852.27)	ab	OO	homestead applied w/ 12%penalty	Dstone	8 Baltimore St
034-0401-0000	2019	Paul Zaneecchia	1/29/20	(\$481.38)	ab	BTAR	BTAR red from \$221,500 to \$201,900	Jmontague	741 Manton Ave
035-0017-0000	2019	Kevin R Cute	1/23/20	(\$60.21)	ab	BTAR	BTAR reduction from \$305,900 to \$301,900	Jmontague	10 Harkness St
035-0020-0005	2019	TELISA M RICHARDSON	3/9/20	(\$1,404.87)	ab	FA	1st appeal red from \$172,300 to \$115,100	Jmontague	1489 Westminster St
039-0694-0000	2019	Elizabeth Leach Savage	1/21/20	(\$6,162.31)	ab	BTAR	BTAR Reduction from \$1,400,700 to \$982,900	Jmontague	67 Orchard Ave
040-0356-0000	2019	EDMUND F CAPOZZI Jr	1/23/20	(\$134.25)	ab	BTAR	BTAR RED from \$1,510,100 to \$1,501,400	Jmontague	312 Laurel Ave
043-1009-0000	2019	SCG Realty LLC, Cranston Street	2/24/20	(\$491.80)	ab	BTAR	BTAR red from \$363,000 to \$349,600	Jmontague	722 Cranston St
044-0031-0000	2019	Franchesca Vargas-Bello	3/10/20	(\$1,746.92)	ab	HSOO	15% penalty late filing	Jmontague	50 Daboll St
045-0214-0000	2019	Davian Sanchez	1/29/20	(\$1,272.24)	ab	FA	1st appeal red from \$318,100 to \$266,300	Jmontague	53 Wesleyan Ave
045-0321-0000	2019	David Sanchez	1/29/20	(\$979.94)	ab	FA	1st appeal red from \$158,500 to \$118,600	Jmontague	60 Cornstock Ave
045-0903-8LAV	2019	Peoples Redevelopment Corp	3/6/20	(\$2,618.68)	ab	8L	GPR calc error	Jmuscatelli	19 Saint James St
046-0281-0000	2019	Jewel Associates LP	1/29/20	(\$420.80)	ab	HSOO	Prorate 2mths(Nov-Dec)	Jmontague	247 Public St
048-0756-0000	2019	ELIZABETH BOYLOWLU	1/14/20	(\$353.21)	ab	HSOO	Prorae 3mths(Oct-Dec)	Jmontague	114 Baxter St
048-0783-0000	2019	City Of Providence	1/13/20	(\$2,623.04)	ab	Exempt	Exempt property(City Owned)	Jmontague	9 Norwich Ave
048-1095-0000	2019	Claudia Alvarez	1/2/20	(\$1,142.86)	ab	HSOO	12% penalty/late filing	Jmontague	164 Oxford St
049-0614-0000	2019	Jose L Rodriguez Rojas	2/7/20	(\$646.13)	ab	HSOO	Prorate 4mths(Sept-Dec)	Jmontague	344 Bucklin St
052-0189-0000	2019	Carmen Almonte	2/25/20	(\$1,331.16)	ab	HSOO	Prorate 6mths(July-Dec)	Jmontague	86 Ontario St
052-0481-0000	2019	Leo M Pollock	1/27/20	(\$3,052.32)	ab	HSOO	homestead removed in error	Epare	186 Congress Ave
052-0541-0000	2019	JOSE L FREITAS	1/21/20	(\$898.92)	ab	FA	1st appeal red from \$271,300 to \$234,700(land average & needs new	Jmontague	78 Ontario St
053-0030-0000	2019	Cost Broad Realty LLC	2/24/20	(\$587.21)	ab	BTAR	BTAR red from \$190,500 top \$174,500	Jmontague	920 Broad St

Real Estate Abatement Report  
January 1, 2020 to March 31, 2020

053-0274-0000	2019	Zulima Y Contreras	2/14/20	(\$1,591.25)	ab	HSOO	Prorate 11mths(Feb-Dec)	Jmontague	73 Corinth St
053-0374-0000	2019	Neyda DeJesus	1/14/20	(\$839.55)	ab	HSOO	Prorate 7mths(Jun-Dec)	Jmontague	145 Early St
053-0712-0000	2019	Jasinta Giron De Lopez	1/7/20	(\$411.99)	ab	HSOO	Prorate 4mths(Sept-Dec)	Jmontague	120 Houston St
053-0719-0000	2019	SCGL Realty LLC	2/24/20	(\$770.73)	ab	BTAR	BTAR Red from \$513,100 to \$492,100	Jmontague	335 Thubers Ave
055-0027-0000	2018	487 Aliens LLC	1/23/20	(\$8,580.46)	ab	Set	PER SETTLEMENT REDUCE ASSMT. FROM \$782,600 TO \$548,800	Dstone	46 Thurbers Ave
055-0430-0000	2018	487 Aliens LLC	1/23/20	(\$708.31)	ab	Set	PER SETTLEMENT REDUCE ASSMT. FROM \$97,700 to \$78,400	Dstone	481R Aliens Ave
059-0880-000	2019		3/2/20	(\$3,509.64)	ab	C	Bad lot creation during vision conversion. See Plat 59 Lot 88 for actual billing detail	Jmuscatelli	
060-0205-0000	2019	Edgardo A Tejada Santana	1/14/20	(\$461.73)	ab	HSOO	Prorate 3mths(Oct-Dec)	Jmontague	214 Longfellow St
061-0984-0000	2019	Heather Durden	1/27/20	(\$1,531.05)	ab	HSOO	HOMESTEAD APPLIED W/ 12% PENALTY	Dstone	5 Morgan St
062-0395-0000	2019	RI Property Wire LLC	3/4/20	(\$461.00)	ab	HSOO	Prorate 3mths(Oct-Dec)	Jmontague	18 Chaffee St
063-0508-0000	2019	Hermenegildo Rodas	1/6/20	(\$227.56)	ab	VC	Value correction due to small fire	Jmontague	119 Curtis St
064-0069-0000	2019	Albina Y Fernandez Rosario	2/21/20	(\$765.62)	ab	OO	HOMESTEAD APPLIED W/12% PEANLTY	Dstone	83 Beaufort St
064-0070-0000	2019	Casey J Brooks	1/27/20	(\$775.94)	ab	HSOO	Prorate 7mths(Jun-Dec)	Jmontague	130 Mount Pleasant Ave
064-0423-0000	2018	Gaudi Pinales	1/8/20	(\$1,766.08)	ab	HSOO	Filed for homestead in 2015. Left off in 2015 tax bill, abated bill for 2018 & 2019. Application was on file	Jmontague	16 Fairmount Ave
064-0423-0000	2019	Gaudi Pinales	1/8/20	(\$2,111.20)	ab	HSOO	Filed for homestead in 2015. Left off in 2015 tax bill, abated bill for 2018 & 2019. Application was on file	Jmontague	16 Fairmount Ave
064-0888-0000	2019	Jose Urena	2/11/20	(\$400.52)	ab	HSOO	Prorate 2mths(Nov-Dec)	Jmontague	973 Atwells Ave
066-0447-0000	2019	Pablo Detrosario	1/7/20	(\$369.41)	ab	HSOO	Prorate 2mths(Nov-Dec)	Jmontague	38 Harvest St
077-0087-0000	2019	Ely Bridge	1/27/20	(\$1,983.17)	ab	HSOO	HOJESTREAD APPLIED W/12% PENALTY	Dstone	28 Blaine St
077-0416-0000	2019	HAROLD D TERRY	3/4/20	(\$1,578.23)	ab	HSOO	15% late penalty	Jmontague	33 Windmill St
077-0662-0000	2019	Augusto Ramos	1/16/20	(\$1,753.83)	ab	HSOO	13% penalty/late filing	Jmontague	153 Smart St
081-0045-0000	2019	John G.W. Kelley	1/23/20	(\$192.15)	ab	HSOO	Prorate 2mths(Nov-Dec)	Jmontague	494 River Ave
081-0367-0000	2019	21 Bradley LLC	2/19/20	(\$467.74)	ab	OO	PRORATED HOMESTEAD 7 MTH NOO 5 MTHS OO	Dstone	21 Bradley St
082-0072-0000	2019	Dwayne Brown	1/14/20	(\$519.44)	ab	HSOO	Prorate 3mths(Oct-Dec)	Jmontague	19 Richer St
082-0194-0000	2019	Juno Realty LLC	1/29/20	(\$1,323.79)	ab	FA	1st appeal red from \$390,200 to \$336,300	Jmontague	1 Convent St
087-0050-0000	2019	ANTONIO G RIBEIRO	1/31/20	(\$1,735.90)	ab	HSOO	HOMESTEAD APPLIED-PROOF OF RESIDENCY	Dstone	293 Indiana Ave
087-0350-0000	2019	MANUEL S FLOR	1/14/20	(\$318.32)	ab	HSOO	Prorate 2mths(Nov-Dec)	Jmontague	260 Vermont Ave
089-0160-0000	2019	Melba M Peralta	2/11/20	(\$575.72)	ab	HSOO	Prorate 4mths(Sept-Dec)	Jmontague	36 Dixon St
091-0029-0000	2019	James P Meehan Trustee	2/20/20	(\$4,255.42)	ab	HSOO	homestead 12% penalty. Wwet & elide given back.	Jmuscatelli	33 Hillside Ave
092-0232-0000	2019	Peter J Eleftherio	1/24/20	(\$3,170.23)	ab	HSOO	Prorate 4mths(Sept-Dec)	Jmontague	642 Blackstone Blvd
093-0193-0000	2019	Timothy D Herbert	3/6/20	(\$4,851.13)	ab	HSOO	HOMESTEAD W/ 12% PENALTY	Dstone	16 Holly St
094-0238-0000	2018	Victor Gonzalez	2/3/20	(\$1,321.56)	ab	OO	Homestead applied w/ 12% penalty	Dstone	1484 Chalkstone Ave
094-0238-0000	2019	Victor Gonzalez	2/3/20	(\$1,582.13)	ab	HSOO	Homestead applied w/ 12% penalty	Dstone	1484 Chalkstone Ave
094-0592-0000	2019	ANTHONY S DICHIARO	2/3/20	(\$466.41)	ab	HSOO	Prorate 3mths(Oct-Dec)	Jmontague	1434 Chalkstone Ave
095-0020-0000	2019	Maynor E Gonzalez	2/12/20	(\$1,487.62)	ab	HSOO	Prorate 9mths(Apr-Dec)	Jmontague	84 Sisson St
095-0271-0000	2019	JOHN F PORTILLO	2/28/20	(\$1,386.39)	ab	HSOO	homestead with 12% peanlty	Dstone	1041 Atwells Ave
095-0403-0000	2018	Montserrat E Torres	2/25/20	(\$1,316.91)	ab	OO	HOMESTEAD APPLIED PRORATED 11 MTHS OO- 1 MTH NOO W/ 12% PENALTY	Dstone	60 Ortoleva Dr
095-0403-0000	2019	Montserrat E Torres	2/25/20	(\$1,642.55)	ab	HSOO	HOMESTEAD APPLIED W/ 12% PENALTY	Dstone	60 Ortoleva Dr
095-0556-0000	2019	Orchard Properties LLC	2/27/20	(\$259.23)	ab	HSOO	Prorate 2 mths(Nov-Dec)	Jmontague	110 Lynch St
095-0685-0000	2019	Marvir A Sosa	1/27/20	(\$988.55)	ab	HSOO	PRORATED HOMESTEAD JUNE TO DEC	Dstone	1 Riverdale St
097-0029-0000	2019	Lisa M White	1/2/20	(\$1,594.18)	ab	HSOO	12% penalty/late filing	Jmontague	17 Udell St
097-0957-0000	2019	Frank P Dicostanzo	1/3/20	(\$371.87)	ab	HSOO	Prorate 2mths(Nov-Dec)	Jmontague	32 Luke St

Real Estate Abatement Report  
January 1, 2020 to March 31, 2020

099-0127-0000	2019	Akintoye Onikoyi	1/27/20	(\$1,081.50)	ab	HSOO	HOMESTEAD W/12% PENALTY	Dstone	26 Sherwood St
102-0276-0000	2019	Olmsted Gardens Inc	1/23/20	(\$15,146.12)	ab	BTAR	BTAR Red from \$3,528,700 to \$3,116,000	Jmontague	10 Vicksburg St
104-0291-0000	2019	Walley Matos	2/25/20	(\$294.46)	ab	HSOO	Prorate 2mths(Nov-Dec)	Jmontague	219 Progress Ave
104-0636-0000	2019	Kelvin G Fernandez	1/16/20	(\$1,206.89)	ab	HSOO	Prorate 6mths(July-Dec)	Jmontague	47 Cumerford St
105-0291-0000	2019	Alexander M Lopez	1/29/20	(\$1,570.95)	ab	HSOO	13% penalty/late filing	Jmontague	26 Bancroft St
107-0014-0000	2019	Joseph B Porath Trustee	3/5/20	(\$1,398.92)	ab	HSOO	PRORATE HOMESTEAD	Dstone	141 Merino St
107-0133-0000	2019	Ines Perez Estrada	1/29/20	(\$977.68)	ab	HSOO	Prorate 7mths(Jun-Dec)	Jmontague	119 Laurel Hill Ave
109-0272-0000	2019	Rosa Maria-Reynoso	2/12/20	(\$569.17)	ab	HSOO	Prorate 4mths(Sept-Dec)	Jmontague	87 What Cheer Ave
109-0541-0000	2019	Carlos Perez	2/19/20	(\$607.94)	ab	OO	OO APPLIED W/ 12% PENALTY	Dstone	70 Hillhurst Ave
112-0166-0000	2018	HECTOR ESTRADA	2/3/20	(\$1,590.89)	ab	OO	HOMESTEAD W/ 12% PENALTY	Dstone	233 Lowell Ave
112-0166-0000	2019	HECTOR ESTRADA	2/3/20	(\$1,786.08)	ab	HSOO	HOMESTEAD W/ 12% PENALTY	Dstone	233 Lowell Ave
112-0288-0000	2019	Eddy O Severino	1/27/20	(\$740.50)	ab	HSOO	Prorate 5mths(Aug-Dec)	Jmontague	169 Petreys Ave
112-0410-0000	2019	MARIO L OLIVEIRA	2/13/20	(\$1,088.78)	ab	HSOO	14% penalty/late filing	Jmontague	120 Petreys Ave
114-0479-000	2019	KGM Partners LLC	2/28/20	(\$5,097.65)	ab	ce	Assessment changed from \$3,062,600 to \$2,923,700 due to bad conversion of lots with vision. Corrected and rebilled	Jmontague	699 Hartford Ave
115-0483-0000	2019	Guillermo A Meza	2/19/20	(\$861.12)	ab	OO	HOMESTEAD APPLIED W/ 12% PENALTY	Dstone	31 Verdic Ave
115-0566-0000	2019	Elkin Quintero	2/3/20	(\$1,462.86)	ab	HSOO	HOMESTEAD PRORATED	Dstone	44 Horace St
116-0625-0000	2019	Jorge Zelaya	2/19/20	(\$708.54)	ab	OO	OO APPLIED W/ 12 PENALTY	Dstone	85 Winthrop Ave
117-0206-0000	2019	JACQUELINE L RAMOS	1/16/20	(\$275.90)	ab	HSOO	Proate 2mths(Nov-Dec) used date when took ownership	Jmontague	18 Wabun Ave
117-0400-0000	2018	RUDDY A GOMEZ	2/13/20	(\$1,707.57)	ab	OO	Applied owner occupied w/ 12% penalty	Dstone	933 Chalkstone Ave
118-0122-0000	2019	Cornelio E Rossi	3/11/20	(\$652.33)	ab	HSOO	Prorate 4mths(Sept-Dec)	Jmontague	50 Iona St
120-0469-0000	2019	Paul Zanechia	2/26/20	(\$562.54)	ab	BTAR	BTAR red from \$170,400 to \$147,500	Jmontague	84 Tyndall Ave
			TOTAL:	(\$645,369.82)					

Real Estate Abatement Report  
January 1, 2020 to March 31, 2020

Sum of AMOUNT	
Year	Total
2018	(\$17,502.78)
2019	(\$627,867.04)
<b>Grand Total</b>	<b>(\$645,369.82)</b>

Sum of AMOUNT	
Reason Code	Total
8L	(\$2,618.68) 8LAW
BTAR	(\$34,482.55) SECOND APPEAL
C	(\$142,995.92) INCORRECT PARCEL CREATED
ce	(\$5,097.65) CORRECTION/LOT
E	(\$1,022.00) ELDERLY
Exempt	(\$2,623.04) EXEMPT
FA	(\$55,046.78) FIRST APPEAL
HOO	(\$91,008.72) HOMESTEAD
OO	(\$10,200.16) OWNER OCCUPIED/HOMESTEAD
Set	(\$300,046.76) SETTLEMENT
VC	(\$227.56) VALUE CORRECTION
<b>Grand Total</b>	<b>(\$645,369.82)</b>

Sum of AMOUNT	
Modified by	Total
Dstone	(\$340,969.83)
Epare	(\$3,052.32)
Jmontague	(\$146,111.81)
Jmuscatelli	(\$155,235.86)
<b>Grand Total</b>	<b>(\$645,369.82)</b>

Tangible Abatement Report  
1/1/2020 to March 31, 2020

CCOUNT_N	MAILING_1	YEAR	ENTRY_DATE	AMOUNT	RANS_TYP	NOTES	REASON_CODE	MODIFIED BY
99267020	Mutual Cornell Environmental	2015	01/09/2020	(\$157,210.67)	ab	over assessed due to computer error	CEPP	Tscott
99267020	Mutual Cornell Environmental	2016	01/09/2020	(\$124,560.11)	ab	over assessed due to computer error	CEPP	Tscott
99267020	Mutual Cornell Environmental	2017	01/09/2020	(\$160,648.50)	ab	over assessed due to computer error	CEPP	Tscott
99267020	Mutual Cornell Environmental	2018	01/09/2020	(\$127,171.01)	ab	over assessed due to computer error	CEPP	Tscott
99124690	Nexstar Broadcasting Inc	2019	01/22/2020	(\$20,897.12)	ab	Business should have been closed out-filed zero return	OOB	Kscarcella
99229110	Best Cleaner Inc The	2019	02/24/2020	(\$5,496.32)	ab	Duplicate assessment was taxed on acc#99305410 also	DATang	Tscott
99253810	Mnatsakanian Rafik	2019	01/24/2020	(\$306.88)	ab	Value change	VC Tang	Kscarcella
			TOTAL:	(\$596,290.61)				

Tangible Abatement Report  
1/1/2020 to 3/31/2020

Sum of AMOUNT	
YEAR	Total
2015	(\$157,210.67)
2016	(\$124,560.11)
2017	(\$160,648.50)
2018	(\$127,171.01)
2019	(\$26,700.32)
Grand Total	(\$596,290.61)

Sum of AMOUNT	
REASON_CODE	Total
CEPP	(\$569,590.29)
DATang	(\$5,496.32)
OOB	(\$20,897.12)
VC Tang	(\$306.88)
Grand Total	(\$596,290.61)

OVER ASSESSED  
DUPLICATE ASSESSMENT  
OUT OF BUSINESS  
VALUE CHANGE

Sum of AMOUNT	
MODIFIED BY	Total
Kscarcella	(\$21,204.00)
Tscott	(\$575,086.61)
Grand Total	(\$596,290.61)

## **SETTLEMENT AGREEMENT**

This Settlement Agreement (the "Agreement") is made as of March 20, 2019 by and between the City of Providence, Rhode Island (the "City"), on the one hand, and One Citizens Plaza Holdings, LLC, ("Citizens"), on the other hand.

**WHEREAS**, Citizens formerly owned improved real property in the City located at 1 Citizens Plaza and designated Plat 19, Lot 103 (the "Property"); and

**WHEREAS**, Citizens 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 years 2016 and 2017, said actions, respectively, being captioned One Citizens Plaza Holdings, Inc. v. David Quinn, Tax Assessor, C.A. No. PC2017-2654 and One Citizens Plaza Holdings, Inc. v. Thaddeus J. Jankowski, Jr., Tax Assessor, C.A. No. PC2018-6989 (collectively, the "Actions"); and

**WHEREAS**, Citizens filed an administrative appeal in connection with the Property for tax year 2018 which is currently pending before the City's Board of Tax Assessment and Review (the "Administrative Appeal"); and

**WHEREAS**, in November 2018, Citizens sold the Property to 1701 R.C. Sarasota Investments, L.L.C. (as to an undivided 82.73% interest); Blue Bell Citizens Plaza LLC (as to an undivided 5.0% interest); Radix Equity LLC (as to an undivided 5.0% interest); M.M.O., LLC (as to an undivided 2.5% interest), 38<sup>th</sup> Street Investment Corp. (as to an undivided 2.5% interest) and FMR Providence LLC (as to an undivided 2.27% interest) (collectively, as tenants in common, "One Citizens Plaza TIC"); and

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

**WHEREAS**, the parties wish to resolve the Actions 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 The Property's Tax Bills

The City agrees to assess the Property at \$34,000,000 for each of tax years 2016, 2017 and 2018. Accordingly, the City agrees to apply a credit in the total amount of \$1,259,951.29 (One Million, Two Hundred Fifty-Nine Thousand, Nine Hundred Fifty-One Dollars and Twenty-Nine Cents) toward the property taxes owed with respect to the Property. This credit will be recognized and applied by the City in thirteen (13) equal quarterly installments, as follows:

- A. For tax year 2018, the City will recognize and apply a credit in the amount of \$96,919.33 to the single remaining quarterly tax payment due in April 2019.
- B. For tax year 2019, the City will recognize and apply a credit in the amount of \$96,919.33 to each of the four quarterly installment payments due in July 2019, October 2019, January 2020 and April 2020 with respect to the Property.
- C. For tax year 2020, the City will recognize and apply a credit in the amount of \$96,919.33 to each of the four quarterly installment payments due in July 2020, October 2020, January 2021 and April 2021 with respect to the Property.
- D. For tax year 2021, the City will recognize and apply a credit in the amount of \$96,919.33 to each of the four quarterly installment payments due in July 2021, October 2021, January 2022 and April 2022 with respect to the Property.

2. Transfer of Credits

Citizens and One Citizens Plaza TIC have negotiated and agreed to the transfer of those tax credits applicable to Citizens ownership of the Property for tax years 2016 and 2017 and partial ownership for tax year 2018 to be transferred to the Property and One Citizens Plaza TIC for the period comprising the 13 equal quarterly installments as referenced herein. Citizens and

One Citizens Plaza TIC have executed this Agreement memorializing their assignment of the tax credits and settlement of the appeal lawsuits and appeals.

The credit provided by this Settlement Agreement, or any balance thereof, shall run with the Property, shall be applied to the Property, and shall be usable by any subsequent owner of the Property.

Citizens and One Citizens Plaza TIC hereby agree that the City is not responsible for any disputes regarding the transfer of those tax credits applicable to Citizens ownership of the Property for tax years 2016 and 2017 and partial ownership for tax year 2018 from Citizens to One Citizens Plaza TIC.

3. Assessment Of The Property For Tax Years 2019, 2020 and 2021

The City agrees to set the assessment, for property tax purposes, of the Property at \$33,130,300 (Thirty-Three Million, One Hundred Thirty Thousand. Three Hundred Dollars) for tax years 2019, 2020 and 2021. Absent any material change to the condition of the Property during this time, the City agrees not to change the assessment of \$33,130,300, and One Citizens Plaza TIC agrees not to appeal this assessment.

4. Dismissal of Actions.

Within one (1) week from the date of the full execution of this Settlement Agreement by all parties, Citizens and One Citizens Plaza TIC shall file stipulations in the Actions, stating that the Actions are dismissed with prejudice and that the parties shall bear their own attorneys' fees and costs. If Citizens and One Citizens Plaza TIC do not file such stipulations within one week, the City shall have the right and authority to file such stipulations.

5. Dismissal of Administrative Appeal

Within one (1) week from the date of the full execution of this Settlement Agreement by all parties, Citizens and One Citizens Plaza TIC shall be deemed to have dismissed the Administrative Appeal.

6. Costs and Fees

Citizens, One Citizens Plaza TIC and the City shall bear their own costs and attorney fees with respect to the Actions and Administrative Appeal.

7. Representations And Warranties

Citizens, One Citizens Plaza TIC 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.

8. No Effect On Use Of Credits From Prior Settlement

Nothing in this Agreement shall impair or reduce Citizens' and One Citizens Plaza TIC's ability to use and apply credits against property tax bills it received from any prior settlement with the City.

9. Governing Law

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

10. 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.

11. 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.

12. Execution/Counterparts

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.

13. Severability

Any term in this Agreement which is unenforceable or illegal shall be severed from the Settlement 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.

ONE CITIZENS PLAZA HOLDINGS LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

ONE CITIZENS PLAZA TIC  
c/o RADIX EQUITY LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

CITY OF PROVIDENCE

By: \_\_\_\_\_

Name: Richard J. Santowski, Jr.

Title: City Assessor

Approved as to Form and Correctness:

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Deputy City Solicitor

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.

13. Severability

Any term in this Agreement which is unenforceable or illegal shall be severed from the Settlement 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.

ONE CITIZENS PLAZA HOLDINGS LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

ONE CITIZENS PLAZA TIC  
c/o RADIX EQUITY LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

CITY OF PROVIDENCE

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Approved as to Form and Correctness:

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

11. 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.

12. Execution/Counterparts

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.

13. Severability

Any term in this Agreement which is unenforceable or illegal shall be severed from the Settlement 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.

ONE CITIZENS PLAZA HOLDINGS LLC

By: Sharon Ezell

Name: Sharon Ezell

Title: Series Officer

ONE CITIZENS PLAZA TIC  
c/o RADIX EQUITY LLC

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

CITY OF PROVIDENCE

By: Thaddeus J. Sankowski

Name: Thaddeus J. Sankowski

Title: City Assessor

Approved as to Form and Correctness:

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_



**CITY OF PROVIDENCE**

Jorge O. Elorza, Mayor

April 17, 2019

**VIA COURIER**

Ted Jankowski, Jr.  
City Assessor  
City of Providence  
25 Dorrance Street  
Providence, RI 02903

**Re: One Citizens Plaza**

Dear Ted:

Please find enclosed copies of the One Citizens Plaza settlement agreement for your signature. We have executed the agreement in counterparts; I have enclosed copies of the other parties' signature pages. Please sign and return two copies to me.

Also, the taxpayer has requested a revised bill reflecting the application of the credits for the April bill once the credits are applied. The due date for payment is coming quickly, so if such a bill can be produced, I would greatly appreciate it as soon as your office can generate it.

Truly yours,

A handwritten signature in cursive script, reading "Nicholas P. Poulos".

Nicholas P. Poulos  
Assistant City Solicitor

Enclosure

**CITY SOLICITOR'S OFFICE**

444 Westminister Street, Suite 220, Providence, Rhode Island 02903  
401 680 5333 ph | 401 680 5520 fax  
[www.providenceri.com](http://www.providenceri.com)

## SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement") is made as of <sup>January 14 2020</sup> ~~December~~ 2019, by and between the City of Providence, Rhode Island (the "City"), on the one hand, and 487 Allens, LLC, ("487 Allens") on the other hand.

**WHEREAS**, 487 Allens owns 4 parcels identified on the Assessor's maps as Plat 55 Lots, 27, 425, 427, and 430 in the City of Providence, (collectively, the "Property"); and

**WHEREAS**, 487 Allens 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 2018, said action being captioned *487 Allens, LLC vs. Janesse Muscatelli, in her capacity as Tax Assessor for the City of Providence, Rhode Island*, PC-2019-7842 (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. Reduced Assessments. The City will reduce the assessed value for tax year 2018 on the Property as follows: Plat 55 Lot 27 from \$782,600.00 to \$548,800.00; Plat 55 Lot 430 from \$97,700.00 to \$78,400.00; Plat 55 lots 425 and 427 will remain as assessed without change.
2. Credit Applied To Tax Bills. The City will recognize and apply a credit in the total amount of \$8,580.46, starting with the third quarter tax payment due and owed on Plat 55 Lot 27, until the credit is exhausted. Additionally, the City will recognize and apply a credit in the total amount of \$708.31, starting with the third quarter tax payment due and owed on Plat 55 Lot 430, until the credit is exhausted. There will be no credit applied to Plat 55 Lots 425 and 427.



3. Dismissal of Action. Within one (1) week from the date of the full execution of this Agreement by all parties, 487 Allens shall file a stipulation in the Action, stating that 487 Allens' Petition is dismissed with prejudice, the parties shall bear their own attorneys' fees and costs, and all rights of appeal are waived. If 487 Allens does not file such a stipulation within one week, the City shall have the right and authority to file such a stipulation.
4. Costs and Fees. 487 Allens and the City shall bear their own costs and attorney fees with respect to the Action.
5. Representations And Warranties. 487 Allens 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. 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.

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 first written above.

487 ALLENS, LLC

CITY OF PROVIDENCE

By: 

By: 

Name: William Thibeault

Name: Elyse M. Pare

Title: Manager

Title: City Assessor

Approved as to Form and Correctness:

By: 

Name: Lisa Fries

Title: Sr. Assistant City Solicitor

SUPERIOR COURT

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The parties hereby stipulate and agree that the above captioned action is dismissed with prejudice, with no interest, fees, or costs.

Defendant,  
By its attorney,

/s/ Lisa Fries  
Lisa Fries, Esq. (#7937)  
Senior Assistant City Solicitor  
Department of Law  
444 Westminster Street, Suite 220  
Providence, Rhode Island 02903  
(401) 680-5333  
(401) 680-5520 (Fax)

Dated: January 14, 2020

OFFICE OF THE CITY ASSESSORS  
CITY HALL  
PROVIDENCE, RHODE ISLAND

CERTIFICATE NO. 48Y

DATE 9/22/2020

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
2017.....	
2018.....	<u>\$339.92</u>
2019.....	<u>\$5,048.16</u>

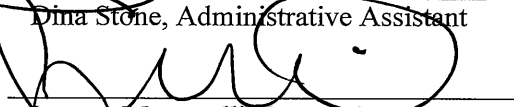
TOTAL.....	<u>\$5,388.08</u>
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<b>GRAND TOTAL</b>	<b><u>\$5,388.08</u></b>
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PREPARED BY:


  
Dina Stone, Administrative Assistant

CHECKED BY:

  
Janesse Muscatelli, Deputy Tax Assessor

APPROVED BY:

  
Elyse Pare, Tax Assessor

IN CITY COUNCIL  
NOV 19 2020  
APPROVED:  
 CLERK

Motor Vehicle Abatement Report  
January 1, 2020 to March 31, 2020

ACCOUNT NO	NAME	YEAR	ENTRY DATE	AMOUNT	TRANS TYPE	NOTES	REASON CODE	Modified by
96077798	ELIZABETH W BIGGS	2018	02/27/2020	(\$339.92)	ab		IC	Crosario
96011482	JORDAN D MUSSER	2019	02/11/2020	(\$99.36)	ab	sent to Cumberland	IC	Crosario
95362002	KIMBERLY A JOLY SOW	2019	01/21/2020	(\$100.64)	ab	TOTAL LOST	VT	Crosario
96077798	ELIZABETH W BIGGS	2019	02/27/2020	(\$11.76)	ab	over assessed	IC	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$170.96)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$470.68)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$434.24)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$470.68)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$219.28)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$207.40)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$219.28)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$207.40)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$83.16)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$120.40)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$120.40)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$31.48)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$51.96)	ab	tax exempt	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$403.40)	ab	tax exempt organization	Exempt	Crosario
96105918	THE METROPOLITAN REGIONAL CAREER AND TECHNICAL CEN	2019	02/12/2020	(\$25.48)	ab	tax exempt	Exempt	Crosario
96106141	WESTERN DOMINICAN PROVINCE	2019	02/18/2020	(\$187.88)	ab	TAX EXEMPT ORG	Exempt	Crosario
96047405	GEURY ESPINO AMADIS	2019	02/24/2020	(\$399.04)	ab	interstate	IR	Dstone
96102684	TODD E BAYHA	2019	03/20/2020	(\$231.76)	ab	Sent to Warwick. DMV error	C	Jmuscattelli
96102684	TODD E BAYHA	2019	03/20/2020	(\$496.80)	ab	Sent to Warwick. DMV error	C	Jmuscattelli
95175905	LEARRIS A BANSON	2019	01/22/2020	(\$96.64)	ab	SENT TO PAWTUCKET	IC	Crosario
96057116	DAVID J GILL II	2019	01/21/2020	(\$188.08)	ab	PAID IN CRANSTON	IC	Crosario
TOTAL:				(\$5,388.08)				

Motor Vehicle Abatement Report  
January 1, 2020 to March 31, 2020

Sum of AMOUNT	
YEAR	Total
2018	(\$339.92)
2019	(\$5,048.16)
Grand Total	(\$5,388.08)

Sum of AMOUNT	
Modified by	Total
Crosario	(\$4,260.48)
Dstone	(\$399.04)
Jmuscatelli	(\$728.56)
Grand Total	(\$5,388.08)

Sum of AMOUNT	
REASON_CODE	Total
C	(\$728.56)
Exempt	(\$3,424.08)
IC	(\$735.76)
IR	(\$399.04)
VT	(\$100.64)
Grand Total	(\$5,388.08)

CORRECTION

TAX EXEMPT

INCORRECT COMMUNITY

OVER ASSESSED

TOTAL LOSS