

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 334

Approved June 10, 1980

RESOLVED, that the Attorney General of the State of Rhode Island is hereby requested to conduct an investigation into the Operations and the Purchasing of Properties by Johnson and Wales College within the City of Providence and its Surrounding Communities.

IN CITY COUNCIL
JUN 5 1980
READ AND PASSED

Ralph F. Lippert
CLERK
Rozemond

APPROVED

MAYOR

Vincent A. Cianci, Jr.

JUN 10 1980

RESOLUTION OF THE CITY COUNCIL

No.

Approved

Commissioner of the City of Providence

June 12, 1980

Department of Attorney General
Honorable Dennis J. Roberts, II
250 Benefit Street
Providence, RI 02903

Dear Mr. Roberts,,

Enclosed is certified copy of Resolution No. 334, passed by the City Council June 5, 1980 and approved by His Honor the Mayor on June 10, 1980, the same being self explanatory.

Councilman William J. Moise and Councilman Nicholas W. Easton are the sponsors of said Resolution.

Very truly yours,

Rose M. Mendonca,
City Clerk.

RMM/jma
Enclosure



STATE OF RHODE ISLAND & PROVIDENCE PLANTATIONS
DEPARTMENT OF THE ATTORNEY GENERAL
PROVIDENCE COUNTY COURT HOUSE
PROVIDENCE

DENNIS J. ROBERTS II
ATTORNEY GENERAL

June 16, 1980

Rose M. Mendonca
City Clerk
City of Providence
City Hall
Providence, Rhode Island

Dear Ms. Mendonca:

This is in response to the request of the City Council of the City of Providence pursuant to Resolution No. 334, dated June 10th, 1980, for "an investigation into the operations and the Purchasing of Properties by Johnson and Wales College within the City of Providence and its surrounding communities".

It appears that Johnson and Wales College is a local educational institution which has purchased real estate within the City of Providence and other Cities in this State. The Resolution enclosed does not indicate the purpose of such investigation or disclose facts which would justify an investigation of Johnson and Wales College by this office.

If the purpose of the investigation is to determine whether Johnson and Wales College is eligible for tax exemption, this is a matter which lies within the jurisdiction of the respective Cities and Towns in which the College owns real estate and personal property.

Johnson and Wales College was incorporated as a non-business corporation under the name of Johnson and Wales Junior College on September 20, 1963. On February 12, 1970 the name of the College was changed to Johnson and Wales College. The College was established to operate, maintain and conduct an educational institution in the State of Rhode Island.

June 16, 1980

Whether the College is exempt from local real estate and personal property taxes is a determination to be made by the local Assessor of Taxes. Section 44-5-11. The relevant provisions governing eligibility for exemption are as follows:

44-3-3. Property exempt. -

(7) the intangible personal property owned by, or held in trust for, any religious or charitable organization, if the principal or income shall be used or appropriated for religious or charitable purposes;

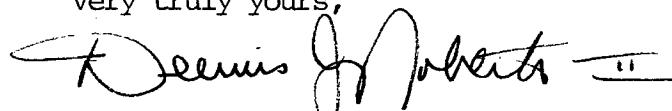
(8) the buildings and personal estate owned by any corporation used for a school, academy or seminary of learning, and of any incorporated public charitable institutions, and the land upon which said buildings stand and immediately surrounding the same to an extent not exceeding one (1) acre, so far as the same is used exclusively for educational purposes, but no property or estate whatever shall hereafter be exempt from taxation in any case where any part of the income or profits thereof or of the business carried on thereon is divided among its owners or stockholders;

(10) property especially exempt by charter unless such exemption shall have been waived in whole or in part;

It is the responsibility of the Tax Assessor to review the status of the claim for tax exemption and to list the estimated value of the property exempt from taxation. Section 44-3-17.

Therefore, if the purpose of the investigation requested is to determine whether Johnson and Wales College is exempt from local taxation, you are advised that this is the responsibility of the Tax Assessor or the City Council if the Charter of the City Council permits review of the action of the Assessor of taxes in granting such exemption.

Very truly yours,



DENNIS J. ROBERTS II
Attorney General