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THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 104

Approved March 9, 1982

RESOLVED, That the Acting City Solicitor be and he is hereby authorized to appear before the 1982 Session of the General Assembly and urge Passage of an Act authorizing the City of Providence to Exempt Off-Street Parking Structures from Taxation, substantially in accordance with the accompanying draft act. (For Draft of Act, See Files of City Council.)

IN CITY COUNCIL

MAR 4 1982
READ AND PASSED

Robert L. Lynch
PRES.

Rosemender
CLERK

APPROVED

MAR 9 1982

Vincent A. Cianci
MAYOR

IN CITY COUNCIL
FEB 18 1912
CLERK

IN CITY COUNCIL
FEB 18 1912
FIRST READING
REFERRED TO COMMITTEE ON FINANCE

Rose M. Mansueto CLERK

THE COMMITTEE ON
FINANCE
Approves Passage of
The Within Resolution

Rose M. Mansueto
Clerk
February 23, 1912

Councilwoman Brasil and Councilman Mansueto
(By Request)

S T A T E O F R H O D E I S L A N D

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 1982

AN ACT

AUTHORIZING THE CITY OF PROVIDENCE
TO EXEMPT OFF-STREET PARKING
STRUCTURES FROM TAXATION.

Introduced By:

Date Introduced:

Referred To:

It is enacted by the General Assembly as follows:

1 Section 1. The City Council of the City of Providence by Ordinance
2 may exempt, in whole or in part, from taxation for a period not
3 exceeding twelve (12) years, any structure above or under the ground
4 which may hereafter be constructed and located in such City and used
5 by the public for the parking of automobiles off the street or high-
6 way, provided that the construction of such structure results in at
7 least a two hundred (200%) percent increase in the parking capacity
8 of the premises as they existed prior to erection of such structure,
9 and provided further that the exemption shall be limited to that
10 portion of the structure exclusively used for or devoted to the
11 parking of automobiles and vehicles of that nature. And further
12 provided that the then existing owner of said structure shall pay
13 to the Tax Collector the amount of the taxes exempted, with interest
14 at the statutory rate, if said structure then ceases to be used as
15 a parking facility within a subsequent time period equal to the
16 length of exemption granted.

17 Section 2. This act shall take effect upon its passage and all acts,
18 or parts of acts, inconsistent herewith are herewith repealed.

EXPLANATION OF BILL

The purpose of the bill is to authorize the City of Providence to exempt off-street parking structures from taxation.

HISTORY AND SYNOPSIS OF A REENACTED LAW
TO PERMIT THE PROVIDENCE CITY COUNCIL
TO EXEMPT GARAGE STRUCTURES FROM PROPERTY TAXATION

1. The proposed Act is not a new idea. The General Assembly originally granted the Providence City Council the privilege to exempt garage structures from property taxes in 1956 (PL 1956 c. 3726, para. 1) as a means to relieve downtown's parking shortage by reducing garage operating costs during the first years of operations (copy of original law attached) and to encourage garage construction.
2. Three garage structures, all of which are now paying full taxes, were granted exemptions to encourage their construction. They are:
 - the Biltmore Garage (exemption 1967-1979)
 - the Outlet Garage (exemption 1962-1974)
 - the Weybosset Shoppers Parkade (exemption 1957-1969)
3. The 1956 Act contained a cut off date of April 26, 1979, beyond which the City Council could not grant exemptions. The proposed Act is identical to the previous Act except that no future cut off date is described. (Copy of new law attached.)
4. The Act does not require the City Council to give any exemption. The Act clearly states that the Council "may exempt from taxation."
5. The Act's purpose is to increase the supply of parking. Therefore, only new structures which "result in at least a two hundred percent (200%) increase in the parking capacity of the premises as they prior existed" may be given tax exemptions.
7. The Act gives the City Council the ability to decide for how long the exemption will apply "for a period not to exceed twelve (12) years."
8. The exemption does not affect property taxes on the land under the garage, or any portion of the structure which is not "exclusively used for or devoted to the parking of automobiles." The land and any portion of the building not used for parking would be assessed and taxed as any other land or building.

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Sec. 6.9.2. Tax exemption for off-street parking structures.

The city council of the City of Providence, by resolution or ordinance passed and approved at any time prior to April 26, 1979, may exempt from taxation for a period not exceeding twelve (12) years, any structure above or under the ground which may hereafter be constructed and located in such city and used by the public for the parking of automobiles off the street or highway, provided the construction of such structure results in at least a two hundred (200) per cent increase in the parking capacity of the premises as they existed prior to erection of such structure, and provided further that the exemption shall be limited to that portion of the structure exclusively used for or devoted to the parking of automobiles and vehicles of that nature. (P. L. 1956, c. 3726, § 1; P. L. 1969, c. 143, § 1; P. L. 1974, c. 89, § 1)

Editor's note—P.L. 1974, c. 89 did not specifically amend the charter, but rather amended an act cited in App. D of this volume; insertion as § 6.9.2 was at the editor's discretion.

Sec. 6.10. Delivery of applications and permits to city assessor.

It shall be the duty of any person or persons authorized to issue applications for building, electrical and plumbing permits to deliver to the city assessor a copy of all such applications and permits monthly or more frequently if so requested by the tax assessor. (P. L. 1945, c. 1665, § 10)

Sec. 6.10.1. Abatement in increased assessed valuation resulting from dwelling alteration or improvement.

The city tax assessor of the City of Providence may abate any increase in the assessed valuation of any local tax resulting from alterations and improvements made to existing dwellings used for residential purposes for a period of five (5) years beginning with the assessment date immediately following the completion of the alterations and improvements to the extent that such increase in assessed valuation results from such alterations and improvements. The assessed valuation of such dwelling and of the land on which it is situated,

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