



THE CITY ASSESSOR

CITY HALL, PROVIDENCE, RHODE ISLAND 02903
421-5900

MEMORANDUM

TO: HONORABLE CITY COUNCIL
FROM: THEODORE C. LITTLER, CITY ASSESSOR
DATE: DECEMBER 7, 1982
RE: REVIEW OF TAX EXEMPT ORGANIZATION

IN CITY COUNCIL

DEC 16 1982

READ:

WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Theresa C. Littler CLERK

The request as outlined in your Resolution #635 is a monumental undertaking. With our primary obligation to prepare the annual tax roll and with our current limited staff, it would be rather impossible to properly implement a program as necessitated by your request at this time.

Under the State mandates, we will be required to implement a revaluation of the City for the 1986 tax year. As part of the revaluation, it is intended that we include the complete re-assessment of all tax exempt properties within the City. It might be more feasible to postpone any action until the time when a thorough and uniform examination of all tax exempt properties could be undertaken.

I would like to point out to you that it is a matter of routine procedure for this office to inspect:

- (1) any property sold by an exempt organization to a taxable entity to determine a proper assessment level
- (2) any property purchased by any already exempt organization to determine its individual use and individual tax exempt status
- (3) any property sold from one exempt organization to another for the same purpose
- (4) any property purchased by an organization claiming tax exempt status for the first time, in addition to reviewing the organization's charter, bylaws, income and expense statement, IRS and State exempt status, to determine the organization's eligibility firstly, and secondly, whether the use of the premises falls within the guidelines of the exempt statutes.

This office has inherited a great number of tax exempt properties from previous administrations. Checking on each would, as I said previously, be a monumental task. However, should any one of these organizations wish to retain ownership but change the use of the property, it would more than likely be required to obtain a building permit for such alterations, which by copy of the permit to this office, would activate an inspection by this office and an automatic re-examination of their tax exempt eligibility.

We feel that we have a fairly sound procedure in place to determine the use and eligibility of exempt organizations. Exemptions are given on individual basis according to the use of the premises, unless carte blanche exempt status is granted by the General Assembly, which supercedes action by this office and the council itself unfortunately.

Theodore C. Littler
CITY ASSESSOR

CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

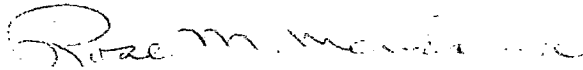
RESOLUTION OF THE CITY COUNCIL

Na 635

Approved: November 24, 1982

RESOLVED, That the City Assessor is requested to survey the tax exempt properties in the City of Providence to determine the residential uses of said properties and report back to the City Council, his findings.

A true copy,
Attest:



Rose M. Mendonca,
City Clerk.