

STATE OF RHODE ISLAND  
PROVIDENCE, SC.

SUPERIOR COURT

HARRISBURG ASSOCIATES, LLC  
LERNER ASSOCIATES, LLC,  
THE ALICE BUILDING, LLC,  
PEERLESS LOFTS, LLC,  
SMITH/KEEN, LP  
LAPHAM 290, LLC,  
RWB ASSOCIATES, LLC,  
276 WESTMINSTER, LLC,  
CLEMENCE 91, LLC, and  
DOWNCITY REVITALIZATION FUND 1, LLC,  
Plaintiffs

vs.

C.A. NO.: PC-2020-04757

THE CITY OF PROVIDENCE,  
ELYSSE PARE, in her capacity as  
Tax Assessor Of the City of Providence, and  
JAMES LOMBARDI, III, in his capacity as  
Treasurer of the City of Providence,  
Defendants

### AFFIDAVIT OF GINA COSTA

Gina Costa, being duly sworn, hereby deposes and says:

1. I am the Internal Auditor of the City of Providence have held that office since January of 2018. I submit this affidavit in support of the motion of the City Council of the City of Providence ("City Council") to intervene in the captioned proceeding. I make this affidavit based on personal knowledge.

2. The Internal Auditor is appointed by the City Council. Under the Providence Home Rule Charter § 816, the Internal Auditor has (*inter alia*) the power and duty to "perform audits of all offices, departments and other agencies of the city",

including (*inter alia*) “[w]hether the audited entity is in compliance with the state constitution, this Charter, city ordinances, and all other applicable laws and regulations.”

3. All City officers and employees are required to cooperate with the Internal Auditor. Providence Home Rule Charter § 816 provides that “[t]he city internal auditor shall have access to the books and records of all offices, departments and other agencies of the city, and it shall be the duty of all officers and employees thereof to supply such information and documents concerning the affairs of the city as the internal auditor may request.”

4. A significant part of the role of Internal Auditor involves the financial affairs of the City. Consequently, I regularly attend the meetings of the Finance Committee of the City Council and monitor the interactions between the Finance Committee and City officials, including the City Tax Assessor.

5. I have reviewed the Consent Order dated June 8, 2021. It is attached hereto as Exhibit 1.

6. The Tax Assessor at the time of the signing and entry of the Consent Order was Elyse Pare. The Tax Assessor today is Janesse Muscatelli.

7. I first saw the Consent Order on January 31, 2022, when then-Tax Assessor Janesse Muscatelli emailed a copy of it to me. Before that, I had no prior knowledge of its existence or even of the lawsuit in which it had been entered. I reviewed the Consent Order at that time and concluded that it raised serious questions. It appeared to me to be very detrimental to the City’s finances, not properly authorized, and not in compliance with the law concerning reduced taxes for low-income properties. Accordingly, I forwarded a copy to Sean Bouchard who was a member of the staff of the

City Council. He and I then sought further information from City officials (including Chief Financial Officer Lawrence Mancini and City Solicitor Jeffrey Dana) necessary to understand the facts, by emails to those officials on February 16, 2022. When City officials were not forthcoming, I again asked them by email on March 9, 2022 for the information. Indeed, I repeated those requests on several occasions (including in emails dated April 6, 2022 and May 13, 2022), asserting my right as Internal Auditor to demand such information. That information was not provided.

8. On May 10, 2022, in accordance with established custom and practice, I attended a budget review meeting of the Finance Committee. That meeting was also attended by City Finance Director Sara Silveria, then-recently appointed City Tax Assessor Janesse Muscatelli, and Deputy City Solicitor Ken Chiavarini.

9. During the meeting, then Finance Committee Chairperson Jo-Ann Ryan asked City Finance Director Sara Silveria why receipts of tax revenues were less than revenue estimates. Ms. Silveria mentioned that certain rental properties were no longer paying taxes pursuant to Tax Stabilization Agreements (“TSAs”) but were instead paying taxes under the 8 Law (i.e. R.I. Gen. Laws § 44-5-13.11) and stated that the change was the result of a “consent decree.”

10. At the meeting on May 10, 2022, Tax Assessor Janesse Muscatelli confirmed that the abatements had not been submitted to the city council to approve or deny. As noted above, she had not been not in office when the Consent Decree was entered into, but promised that the tax certificates (the so-called “Tax Certificate 62H”) reflecting the abatements would be brought before the Finance Committee. (Afterwards, if approved by the Finance Committee, they would be submitted to the full

City Council.) When I asked the Tax Assessor whether the City Council still had the authority to deny the tax certificates, she told me she would have to defer to the City Solicitor.

11. In response to the Tax Assessor's reference to the City Solicitor, Chairperson Ryan stated on the record and sought agreement from the Tax Assessor that "the City Solicitor doesn't have the ability to abate taxes; it's the council's purview...." Tax Assessor Muscatelli nodded her head but did not audibly reply.

12. At that point, I asked Deputy City Solicitor Ken Chiavarini, in relation to the properties that had been or were subject to TSAs, whether such TSAs should be revoked before the properties became subject to the 8 Law. He responded that he had not seen them and would need to look into it before providing an opinion.

13. In light of the administration's failure to respond at all to the questions I had previously raised in connection with the Consent Order (see paragraph 7), I concluded that the reasonable and most efficient way to proceed was to wait and raise those issues when the Tax Assessor, as she had promised on May 10, 2022, was going to submit the Consent Order to the City Council Finance Committee in connection with a tax abatement certificate.

14. Attached hereto as Exhibit 2 is a true copy of Tax Certificate 62H as certified by Tax Assessor Muscatelli on April 22, 2022. It lists many proposed tax abatements (most not involved in this matter). However, it also includes proposed tax abatements for five of the Plaintiffs involved in this case, which the tax certificate identified as: "Harrisburg Associates Inc" [sic], "Lerner Associates LLC", "Peerless Lofts LLC", "Smith Keen Partners" [sic], and "Clemence 91 LLC". That Tax Certificate 62H

was put on the agenda for the meeting of the Finance Committee of the City Council scheduled for September 22, 2022. A true copy of that agenda is attached hereto as Exhibit 3.

15. I was going to attend that meeting on September 22, 2022, principally in order to question the Tax Assessor and City Solicitor's office with regard to the Consent Order, and to complain that I had not received responses to questions I had raised about the Consent Order. However, that meeting was cancelled. According to City Clerk Tina Mastroianni's recent August 3, 2023 email in response to my inquiry of that same date, the September 22, 2022 Finance Committee meeting was cancelled at the direction of then-Chairperson Jo-Ann Ryan. A true copy of that email is attached hereto as Exhibit 4.

16. The next meeting of the Finance Committee concerning 62H tax certificates was scheduled for November 1, 2022. I again planned to address my concerns, and to obtain further information regarding the inclusion of the five Plaintiffs' properties, at that meeting. I also planned to ask why the Consent Order related to ten properties, but the Tax Certificate 62H dated April 22, 2022 only included five of those ten. However, attached hereto as Exhibit 5 is a true copy of an amended Tax Certificate 62H, dated October 18, 2022. It seeks City Council approval for certain tax abatements. Notably, the original Tax Certificate 62H dated April 22, 2022 had included five of the Plaintiffs ("Harrisburg Associates Inc" [sic], "Lerner Associates LLC", "Peerless Lofts LLC", "Smith Keen Partners" [sic], and "Clemence 91 LLC"), but these were deleted from the amended Tax Certificate 62H dated October 18, 2022. The Finance Committee of the City Council on November 1, 2022 approved this amended

Tax Certificate 62H but did not address the Consent Order, because the Finance Committee did not have before it the request for tax abatements concerning the properties in this case.

17. As a consequence of the disparity between the Consent Decree and the April 22, 2022 Tax Certificate 62H, as well as the further disparity between the April 22, 2022 Tax Certificate 62H and the November 1, 2022 Tax Certificate 62H, I became very concerned about what appeared to me to be likely violations of the Providence Home Rule Charter. Therefore, on November 10, 2022, I sent an email to Tax Assessor Janesse Muscatelli and City Solicitor Jeffrey Dana, asking: "When will the consent judgements be forwarded to council for approval?" He did not reply.

18. I was becoming more and more concerned. I then sent another email to City Solicitor Jeffrey Dana on November 14, 2022 that sought a written response to (*inter alia*) the question of "When will the consent judgements be brought to Council for the abatements on the various properties that provide for retroactive tax relief?" A true copy of that email is contained in the emails attached as Exhibit 6.

19. City Solicitor Dana responded by email dated November 29, 2022, a true copy of which is contained in the emails attached hereto as Exhibit 6. His response stated as follows:

With respect to Consent Judgments which provide potential tax relief, according to Providence Code of Ordinances Chapter 2, Art. VI, Sec. 2-99(b)(4), Consent Judgements do not need Council approval for "matters concerning appeals for relief from tax assessment." Generally, when a plaintiff has a claim for monetary damages against the City, they must present their claim to the City Council. RIGL § 45-15-5. "[I]n case just and due satisfaction is not made" to the complainant after forty days, the complainant "may commence his or her action against the treasurer for the recovery of the complaint." *Id.* Naming the Treasurer in suits for monetary

relief is consistent with Home Rule Charter, because the Treasurer is vested with the “custody of all public funds belonging to or under the control of the city.” Sec. 602(b)(4). Tax appeals, however, are different creatures. Tax appeals are requests for relief from property assessment. Initially, it was “the uniform practice” to “bring such actions against the town treasurer.” *Fish v. Higbee*, 22 R.I. 223, 225, 47 A. 212, 212 (1900). However, this changed with the passage of P.L. 1932, ch. 1945, now § 44-5-26. This statute specifies that, when petitioning to the Superior Court, “*the assessors of taxes* of the city or town in office at the time the petition is filed shall be made parties respondent.” Sec. 44-5-26(b) (emphasis added). Ordinarily, “[o]fficial capacity suits naming officers or employees are generally treated as actions against the entity employing the officer or employee and not as actions against an individual.” 56 Am. Jur. 2d *Municipal Corporations, Etc.* § 746, Westlaw (database updated May 2018); *see also Kentucky v. Graham*, 473 U.S. 159, 165 (1985) (“[A]n official-capacity suit is, in all respects other than name, to be treated as a suit against the entity.”). Historically, this 1932 change from naming the Treasurer as respondent to the Tax Assessor has been interpreted by courts and municipalities as statutory authority for the Tax Assessor to settle tax assessment claims as needed.

20. Following my receipt of this email I had a series of email communications with the City Solicitor in which I explained why I did not agree with his reasoning or his conclusion that he did not require City Council approval for the Consent Order. Those communications are part of Exhibit 6.

21. I had prepared and submitted the memorandum dated December 1, 2022, to all of the then-members of the City Council. A true copy of that memorandum is attached hereto as Exhibit 7. Attached to the memorandum are true copies of three documents I obtained from the files of the City Solicitor pursuant to my authority as Internal Auditor, consisting of opinions from three separate Assistant City Solicitors, which I believed (and still believed) show that the City Solicitor had knowingly violated the 8 Law when he agreed to the Consent Order.

22. I again complained to the City Solicitor on December 5, 2022 in response to an email he had sent to me on that same date. See Exhibit 6.

23. I believed that we were dealing in large part with questions of law. Normally, I would seek advice from the City Solicitor's Office. However, under these circumstances, I concluded that it would be absolutely necessary to get outside legal counsel.

24. This merely reinforced my recommendation to the City Council on December 1, 2022, that "[i]t is my recommendation to hire outside counsel to challenge consent order 2020-04757." I analyzed prior tax receipts compared to the receipts that would be expected under the Consent Order and stated in my memorandum that, if the Consent Order were followed, "the city would be facing a potential loss in the amount of \$18,780,00 at a minimum since only six of the ten properties received retroactive abatements." Since then, I have concluded that a more accurate estimate would be more than \$42,000,000 over the life of the Consent Order. I also noted that the City Council was not provided with an opportunity to approve or deny this abatement.

25. A new City Council was seated on January 2, 2023.

26. Since then, I was told and believed that the City Solicitor's office and the Mayor's staff advised Sean Bouchard that they were in the process of obtaining revisions to the Consent Order to bring it into compliance with the 8 Law, and that they suggested that the City Council refrain from commencing litigation while the negotiations were underway. (That the negotiations began as early as January 2023 has been confirmed by a spokesperson for the Chace interests, as discussed below in



paragraph 41.) At this time, the Mayor was Brett Smiley (whereas at the time of the entry of the Consent Order the Mayor had been Jorge Elorza).

27. On March 16, 2023, the City Council passed a resolution authorizing Council President Rachel Miller to retain outside counsel to review the Consent Order, to report their findings to the City Council, and to initiate court filings if appropriate. The resolution directed that a copy of the resolution be sent to the Mayor and the City Solicitor. The Mayor did not exercise any veto, and the resolution became effective on March 26, 2023. Council President Miller thereafter engaged the law firm Wistow, Sheehan & Loveley, PC ("WSL"), pursuant to an engagement agreement that was executed by the Council President on May 12, 2023 and received by the City Council at the May 18, 2023 City Council meeting.

28. I understand from news reports that on June 10, 2023, Finance Committee Chairperson Helen Anthony was seriously injured in California and, as of the date hereof, has not been able to resume her duties as Chairperson of the Finance Committee.

29. On June 15, 2023, the City Council convened and considered a resolution requesting that WSL attend a special meeting of the City Council to present their findings to the full City Council in executive session. The City Council voted to refer that resolution to the Finance Committee.

30. On July 13, 2023, the Finance Committee of the City Council convened, heard a presentation by Assistant City Solicitor Lisa Fries (accompanied by Assistant Solicitor Etie-Lee Schaub) and thereafter went into executive session, during which it received a presentation from WSL attorneys Max Wistow and Stephen Sheehan.

Following those presentations, the Finance Committee approved the resolution inviting WSL to make a presentation to the full City Council, which resolution was scheduled to be considered by the City Council at the July 20, 2023 meeting.

31. On July 14, 2023, the Boston Globe published a news article concerning the result of the July 13, 2023 Finance Committee meeting. A true copy of that article is attached hereto as Exhibit 8. In it, the Mayor's press secretary Josh Estrella was quoted as follows:

A spokesperson for Mayor Brett Smiley said the mayor does not support the tax deal negotiated with Chace's company by the previous administration. Smiley continues to employ the same city solicitor, Jeff Dana, who handled the original deal under Elorza.

"For months, the city has been negotiating with Buff Chace, working towards a solution that is better for the city and taxpayers," Smiley's press secretary Josh Estrella said. "The council's current approach risks both not achieving a better deal while sending more resources to an outside counsel."

Despite not supporting the deal, Estrella defended Dana's authority to negotiate such a tax agreement without the council's approval, noting that "resolving litigation through consent agreements is something the solicitor regularly does on behalf of the city."

32. On July 17, 2023, I wrote a letter to the Mayor, referencing Mr. Estrella's statements to the Boston Globe and requesting certain documents and information. A true copy of that letter is attached hereto as Exhibit 9. I quoted the following:

I am writing to you in my capacity as the Internal Auditor. Please note that Section 816 of the City Charter provides:

"The city internal auditor shall have access to the books and records of all offices, departments and other agencies of the city, and it shall be the duty of all officers and employees thereof to supply such information and documents concerning the affairs of the city as the internal auditor may request."

33. My letter to the Mayor requested (*inter alia*) answers to fifteen specific questions concerning the negotiations with Buff Chace or his representatives. I also requested copies of emails and correspondence relating to those questions. I requested that I be provided with such information as soon as possible so that I could relay it to the City Council in time for the July 20, 2023 meeting.

34. On July 19, 2023, the Mayor sent Council President Miller a letter stating that it was written in response to my July 17, 2023 letter. A true copy of the Mayor's letter is attached hereto as Exhibit 10. The Mayor's letter completely failed to even attempt to respond to fourteen of my questions, and gave only an incomplete and unsatisfactory response to the only question to which the Mayor even purported to respond. He enclosed no documents whatsoever relating to his office's negotiations with Buff Chace. He did threaten, however, that "opening litigation at this stage would stop all of our joint efforts to renegotiate a better deal" concerning the properties subject to the Consent Order. It has been approximately three weeks since my letter of July 17, 2023, and I have received no further responses to my requests for information and documents.

35. On July 20, 2023, the City Council met and approved a resolution inviting both the City Solicitor and WSL to make presentations to the full City Council concerning the Consent Order. On July 21, 2023, a special meeting of the City Council was scheduled for that purpose, to be held on July 25, 2023.

36. On July 24, 2023 at 7:43 p.m., less than 24 hours before the City Council's special meeting, Deputy Director of Intergovernmental Affairs Michael Napolitano sent an email to Council President Miller, a true copy of which is attached hereto as Exhibit

11. As an attachment to that email, Deputy Director Napolitano provided a copy of a proposed Amended and Restated Consent Order, which contained only the following three provisions:

1. This Court's previous consent order entered on June 8, 2021 is amended as follows: The parties agree that all of Plaintiffs' commercial (non-residential) units of the Plaintiffs' respective properties shall be assessed at their full and fair cash value pursuant to R.I. Gen. Laws §44-5-12 beginning with tax year 2024 (assessment as of December 31, 2023). Plaintiffs retain their rights to challenge the assessments associated with the properties, as listed in Exhibit A to this Consent Order, in accordance with R.I. Gen. Laws 44-5-26.

2. Plaintiffs agree to remit an additional fifty thousand dollar (\$50,000.00) annual payment to the City of Providence, or its agreed upon designee, beginning with tax year 2023 and continuing through and including tax year 2049, to be used for the development and support of affordable housing in the City of Providence.

3. The Plaintiffs and City of Providence shall enter into and record amended and restated 30-year restrictive covenants in favor of the City of Providence on each property in accordance with the revised terms agreed to herein.

37. The proposed Amended and Restated Consent Order omitted provisions that had been present in the original Consent Order, including paragraphs 5 and 8 of the original Consent Order, which stated:

5. Failure on the part of any Plaintiffs to demonstrate compliance with the requirements that Plaintiffs respective properties has twenty-five percent (25%) of its residential units restricted for occupancy by tenants making no more than one hundred percent (100%) of AMI will result in retroactive assessment such that full and fair taxation without the benefit of R.I.Gen.Laws §44-5-13.11 shall become immediately due and payable upon 10 days notice on the part of the City.

\* \* \*

8. Lapham 290, LLC ("Lapham Owner"), 276 Westminster, LLC, RWB Associates, LLC, Clemence 91, LLC agree to withdraw and forever forgo any right, entitlement, or benefit provided under the existing TSA beginning with tax assessment as of December 31, 2020 for tax year 2021 and thereafter.

38. Deputy Director Napolitano's email did not provide the referenced Exhibit A (i.e. the list of properties whose assessments could be challenged) or any of the amended and restated 30-year restrictive covenants.

39. On July 25, 2023, the City Council convened to consider two items: "Discussion and Presentation relative to 'Resolution Requesting a presentation from Wistow, Sheehan & Loveley, P.C. ("WSL") regarding their investigation into Case No. PC-2020-04757'" and "Resolution (a) ratifying the agreement by and between the Providence City Council and Wistow, Sheehan & Loveley, P.C. ("WSL") entered into on May 15, 2023 regarding Case No. PC-2020-04757; and (b) authorizing WSL to make such claim(s) regarding Case No. PC-2020-04757 as may be warranted based upon WSL's investigation." I was present throughout the entire meeting.

40. During the July 25, 2023 meeting, the City Council went into executive session. I spoke in support of the resolution to ratify the agreement with WSL and authorize making claims. Thereafter, the City Council heard a presentation of approximately an hour and a half from City Solicitor Jeffrey Dana, accompanied by Assistant City Solicitors Lisa Fries and Etie-Lee Schaub. The City Council also heard a presentation of approximately an hour and a half from WSL attorney Max Wistow, accompanied by WSL attorney Benjamin Ledsham. The Council members asked numerous questions of all the speakers. Following that executive session, the City


Council approved the resolution ratifying WSL's engagement agreement and authorizing WSL to make claims on behalf of the City Council.

41. On July 26, 2023, the day after the special meeting, the Boston Globe published an article quoting a spokesperson for the Chace interests as saying they had been negotiating "a new agreement with the [Mayor] Smiley administration since January," but "[t]hose negotiations are now off." Attached hereto as Exhibit 12 is a true copy of that Boston Globe article.

42. The Mayor did not exercise any veto of the the City Council's July 25, 2023 resolution, and it became effective without the Mayor's signature as City Council Resolution No. 351. Attached hereto as Exhibit 13 is a true copy of that resolution.

  
•Gina Costa

SUBSCRIBED AND SWORN to before me this 7<sup>th</sup> day of August, 2023.

  
NOTARY PUBLIC  
My Commission Expires: 9/30/2024

JACINTA E. JONES  
Notary Public, Rhode Island  
My Comm. Expires 9/30/2024

# Exhibit 1





Case Number: PC-2020-04757  
Filed in Providence/Bristol County Superior Court  
Submitted: 5/14/2021 3:23 PM  
Envelope: 3102136  
Reviewer: Jaideen H.

total residential units at each Plaintiff's respective property for occupancy by tenants who have an income of no greater than one hundred percent (100%) of the area median income (AMI) for each respective property within forty-five (45) days of the entry of this Consent Order.<sup>1</sup> Each respective Plaintiff shall have the option to terminate the restrictive covenant in favor of the City of Providence upon providing ninety (90) days written notice to the Tax Assessor and City Solicitor's Office. In the event that any Plaintiff and the City wish to extend the restrictive covenant beyond thirty (30) years, nothing herein shall preclude the parties from doing so.

3. In exchange for restricting the units for occupancy by tenants making no more than one hundred percent (100%) AMI, the City agrees that each Plaintiffs' respective properties will be subject to a real property tax that is equal to eight percent (8%) of each properties' previous years' gross scheduled income pursuant to R.I.Gen.Laws §44-5-13.11 retroactive to tax year 2020's first quarterly payment of July 24, 2020.
4. The Plaintiffs shall have ninety (90) days from the date of the recording of the restrictive covenant to demonstrate compliance with the requirement that each of the Plaintiffs' respective properties has twenty five percent (25%) of its residential units restricted for occupancy by tenants making no more than one hundred percent (100%) of AMI.

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<sup>1</sup> As pled in the Complaint, the Plaintiffs' respective properties are as follows:

1. Harrisburg Associates, LLC – 89 Eddy Street, Providence, RI
2. Lerner Associates, LLC – 90 Eddy Street, Providence, RI
3. The Alice Building, LLC – 236 Westminister Street, Providence, RI
4. Smith/Keen, LP – 1 Fulton Street, Providence, RI
5. Lapham 290, LLC – 290 Westminister Street, Providence, RI
6. Peerless Lofts, LLC – 150 Union Street, Providence, RI
7. Clemence 91, LLC – 91 Clemence Street, Providence, RI
8. RWB Associates, LLC – 270 Westminister Street, Providence, RI
9. 276 Westminister, LLC – 276 Westminister Street, Providence, RI
10. Downcity Revitalization Fund I, LLC – 326 Westminister Street, Providence, RI

Case Number: PC-2020-04757  
Filed in Providence/Bristol County Superior Court  
Submitted: 5/14/2021 3:23 PM  
Envelope: 3102136  
Reviewer: Jaiden H.

5. Failure on the part of any Plaintiffs to demonstrate compliance with the requirements that Plaintiff's respective properties has twenty-five percent (25%) of its residential units restricted for occupancy by tenants making no more than one hundred percent (100%) of AMI will result in retroactive assessment such that full and fair taxation without the benefit of R.I.Gen.Laws §44-5-13.11 shall become immediately due and payable upon 10 days notice on the part of the City.
6. The 2021 tax bills for each Plaintiffs' property shall be adjusted to reflect an assessment pursuant to R.I.Gen.Laws §44-5-13.11 and the Plaintiffs shall receive a credit from the Defendants for any overpayment of taxes that has occurred since tax year 2020's first quarterly payment of July 24, 2020 provided that the Plaintiff must bring the Plaintiffs' properties into compliance with the terms of the restricted covenant referenced in paragraph 1 of this Consent Order within ninety (90) days of the recording of said restrictive covenant.
7. In the event that one of the Plaintiffs is unable to bring its respective property into compliance with the terms of the restrictive covenant referenced in paragraph 1 of this Consent Order within ninety (90) days of the recording of the restrictive covenant, each respective property shall receive retroactive assessment such that full and fair taxation without the benefit of R.I.Gen.Laws §44-5-13.11 shall become immediately due and payable upon 10 days notice. . That particular Plaintiff shall be given until December 31, 2021 to bring the property into full compliance in order to begin being assessed taxes pursuant to §44-5-13.11 for tax year 2022.
8. Lapham 290, LLC ("Lapham Owner"), 276 Westminster, LLC, RWB Associates, LLC, Clemence 91, LLC agree to withdraw and forever forgo any right, entitlement, or benefit

Case Number: PC-2020-04757  
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provided under the existing TSA beginning with tax assessment as of December 31, 2020  
for tax year 2021 and thereafter.

By agreement of the parties:

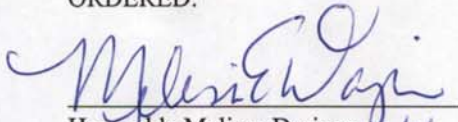
Plaintiffs,  
By their attorney,

/s/ Nicholas J. Hemond, Esq.  
Nicholas J. Hemond, Esq. #8782  
DarrowEverett, LLP  
One Turks Head Place, Suite 1200  
Providence, Rhode Island  
401-453-1200  
[nhemond@darroweverett.com](mailto:nhemond@darroweverett.com)

Defendants,  
By their attorney,

/s/ Jeffrey Dana, Esq.  
Jeffrey Dana, Esq.  
City Solicitor  
444 Westminster Street, Suite 220  
Providence, Rhode Island  
401-680-5333  
[jdana@providenceri.gov](mailto:jdana@providenceri.gov)

ORDERED:

  
\_\_\_\_\_  
Honorable Melissa Darigan 6/8/21

ENTERED:

  
\_\_\_\_\_  
Clerk  
Dated: 6/8/21

Case Number: PC-2020-04757  
Filed in Providence/Bristol County Superior Court  
Submitted: 5/14/2021 3:23 PM  
Envelope: 3102136  
Reviewer: Jaiden H.

**CERTIFICATE OF SERVICE**

I hereby certify that on the 14<sup>th</sup> day of May, 2021, I filed and served a true copy of the within document through the electronic filing system on the counsels of record for the opposing parties.

This document, electronically filed and served, is available for viewing and/or downloading from the Rhode Island Judiciary's Electronic Filing System.

*/s/ Sean M. Rock*

# Exhibit 2

OFFICE OF THE CITY ASSESSOR  
CITY HALL  
PROVIDENCE, RHODE ISLAND

CERTIFICATE NO. 62H

DATE 4/20/2022

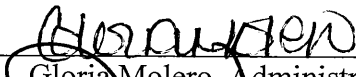
TO THE HONORABLE CITY COUNCIL OF THE CITY OF PROVIDENCE:

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.

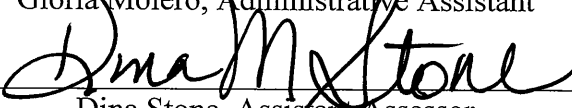
YEAR	REAL ESTATE TAX ABATED	TANGIBLE TAX ABATED
2011.....	<u>\$40,000.00</u>	
2012.....	<u>\$40,000.00</u>	
2013.....	<u>\$30,000.00</u>	
2017.....	<u>\$434,543.26</u>	
2018.....	<u>\$434,543.28</u>	
2019.....	<u>\$462,592.16</u>	
2020.....	<u>\$564,762.48</u>	
2021 .....	<u>\$2,842,290.73</u>	
TOTAL.....	<u>\$4,849,361.91</u>	

GRAND TOTAL..... \$4,849,361.91

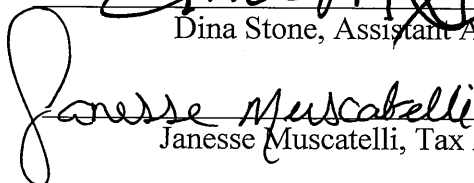
PREPARED BY:

  
Gloria Molero, Administrative Assistant

CHECKED BY:

  
Dina Stone, Assistant Assessor

APPROVED BY:

  
Janesse Muscatelli, Tax Assessor

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

**Attachment: Certificates 62H (36437 and 62I)**  
 January 1, 2022 to March 31, 2022

Packet Pg. 95

Plat/Lot	Year	Name	Entry Date	AMOUNT	Typet	Reason Code	NOTES	Modified By	Location
0274-0002	2021	Providence Community Health Centers Inc	3/7/22	(\$4,965.52)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
002-0274-0003	2021	Providence Community Health Centers Inc	3/7/22	(\$4,965.52)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
002-0274-0004	2021	PROVIDENCE COMMUNITY HEALTH CENTER	3/7/22	(\$4,026.00)	ab	Exempt	Legislation passed 6/1/2021 recongnizing exempt status	dstone	1 Randall Sq
002-0274-0014	2021	Providence Community Health Centers Inc	3/7/22	(\$1,343.24)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
002-0274-0015	2021	Providence Community Health Centers Inc	3/7/22	(\$7,233.60)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
002-0274-030N	2021	Providence Community Health Centers Inc	3/7/22	(\$19,150.08)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
004-0263-0000	2021	261, LLC	1/31/22	(\$150,360.83)	ab	Set	Per judgement PC-2021-05604 dated 12/20/2021 reduce assmt to \$4,365,100	dstone	25 Park Row West
005-0277-0000	2021	LONNIE STALLWORTH	3/21/22	(\$2,494.18)	ab	HOO	Homestead & elderly applied w/ 12% penalty	dstone	25 Tecumseh St
005-0431-0000	2021	Jeffrey M Callanan	2/15/22	(\$2,803.77)	ab	HOO		Gmolero	56 Duncan Ave
006-0208-0000	2021	Jeom Soon Kim	2/2/22	(\$4,699.82)	ab	HOO	Full hs	Jmontague	57 Forest St
006-0212-0000	2021	Christopher M Davidson	1/28/22	(\$4,838.32)	ab	HOO	Full rate hs	Jmontague	114 Ivy St
006-0288-0000	2021	Emily Jean Taylor	2/22/22	(\$3,474.09)	ab	HOO	14% penalty/late filing	Jmontague	29 Hart St
006-0305-0000	2021	Shivam Patel	3/8/22	(\$2,627.53)	ab	HOO	Full hs	Jmontague	578 Hope St
006-0408-0000	2021	Carl S Nowiszewski	3/10/22	(\$4,541.67)	ab	HOO	Full rate hs	Jmontague	15 Belair Ave
007-0057-0003	2021	Anne Marie McGrail	1/5/22	(\$1,985.80)	ab	HOO	12% penalty/late filing	Jmontague	32 Sargent Ave
008-0012-0000	2021	Osaretin A Porter	3/8/22	(\$2,936.41)	ab	HOO	Full hs	Jmontague	44 Pleasant St
008-0206-0001	2021	Nicholas D Levesque	2/9/22	(\$1,502.13)	ab	HOO	Prorate Jul-Dec(6mths)	Jmontague	228 Morris Ave Unit 1
008-0366-0000	2021	Lorenzo Lagos	1/21/22	(\$2,834.64)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	69 Brenton Ave
009-0530-0002	2021	Daniel J Furie	2/23/22	(\$4,553.43)	ab	HOO	Homestead applied in full	Gmolero	260 Brown St Unit 2
009-0534-0007	2021	Sochitra Nina Vongsomphou	1/25/22	(\$348.76)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	24 Camp St
009-0593-00A1	2021	Mark J Flanagan Trustee	1/4/22	(\$5,818.79)	ab	HOO	Full rate hs	Jmontague	2 Pratt St Unit A1
009-0604-0000	2021	Deepak Diwan	1/20/22	(\$6,666.60)	ab	HOO	Hs applied	Jmontague	170 Congdon St
010-0159-0102	2021	Mamiko Yajima	2/7/22	(\$3,737.70)	ab	HOO	14% penalty/late filing	Jmontague	102 Pratt St
010-0389-0011	2021	EMILY CHEN	1/20/22	(\$1,229.98)	ab	HOO	Hs applied	Jmontague	178 Bowen St
015-0190-0000	2021	Julia James Carlson	2/18/22	(\$4,947.40)	ab	HOO	Full rate hs	Jmontague	202 Butler Ave
015-0360-T201	2021	Ferdinand Jones	1/5/22	(\$3,767.51)	ab	HOO	Full rate hs	Jmontague	29 Medway St
015-0376-0000	2021	Michael S Marino Trustee	2/10/22	(\$4,951.78)	ab	HOO	14% penalty/late filing	Jmontague	51 South Angell
016-0217-0000	2021	RISD Holdings INC	2/1/22	(\$110,100.00)	ab	Set	Per settlement agreement apply credit amt. \$110,100 starting Jan payment until exhausted	dstone	250 South Water
016-0293-0000	2021	Courtney Harris	2/7/22	(\$5,977.70)	ab	HOO	Prorate Apr-Dec(9mths)	Jmontague	9 John St
016-0295-0005	2021	Alexander Stojanovic Trustee	1/12/22	(\$2,177.99)	ab	HOO	Full rate hs	Jmontague	389 Benefit St
016-0412-0000	2021	Valerie Ellen Sandberg	2/2/22	(\$6,917.11)	ab	HOO	Full rate hs	Jmontague	14 Sheldon St
016-0422-0002	2021	Robert W Wotherspoon For Life	2/18/22	(\$4,356.92)	ab	HOO	Full rate hs	Jmontague	62 Sheldon St Bldg 2
016-0570-0061	2021	Claris Dickerson	1/25/22	(\$1,747.71)	ab	HOO	full rate hs	Jmontague	380 South Main
017-0227-0000	2021	MICHAEL C WILLIAMS	1/25/22	(\$665.10)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	243 Williams St
017-0299-0000	2021	Sandra McEvoy	2/7/22	(\$4,948.36)	ab	HOO	Full homestead	Jmontague	336 Williams St
017-0627-00BT	2019	Sunset Realty	2/17/22	(\$1,709.40)	ab	C	Abate all yrs-unit was never developed	dstone	10 East St
017-0627-00BT	2020	Sunset Realty	2/17/22	(\$1,709.40)	ab	C	Abate all yrs-unit never developed	dstone	10 East St
017-0627-00BT	2021	Sunset Realty	2/17/22	(\$1,709.40)	ab	C	Abate all yrs-unit never developed	dstone	10 East St
019-0143-1807	2021	Hugh P Cowdin Jr	1/20/22	(\$11,606.09)	ab	HOO	Hs applied	Jmontague	109 West Exchange
020-0033-0000	2021	Smith Keen Partners	1/26/22	(\$66,979.00)	ab	cj	Consent judgement removed from TSA allow 8% calc	Jmuscatelli	1 Fulton St
020-0063-0000	2021	Clemence 91 LLC	2/14/22	(\$8,835.00)	ab	cj	consent judgement order. remove from TSA apply 8LAW status	Jmuscatelli	91 Clemence St
020-0154-0000	2021	Lerner Associates LLC	1/26/22	(\$20,853.00)	ab	cj	consent judgement remove from TSA apply 8Law calculations	Jmuscatelli	210 Westminster St
020-0381-0000	2021	Harrisburg Associates Inc	1/26/22	(\$42,902.00)	ab	co	consent judgement remove from TSA apply 8Law calculations	Jmuscatelli	220 Westminster St
020-0382-0000	2021	Peerless Lofts LLC	1/26/22	(\$486,911.62)	ab	cj	Consent judgement remove from TSA allow 8% calculations	Jmuscatelli	65 Eddy St
021-0021-000H	2021	Kathryn McDonald	2/8/22	(\$1,424.98)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	116 Chestnut St
021-0021-000N	2021	Katherine Dnistrian	2/2/22	(\$6,706.86)	ab	HOO	Full hs	Jmontague	116 Chestnut St
023-0040-0000	2021	ONU STEVENS	1/12/22	(\$2,373.51)	ab	HOO	Full rate hs	Jmontague	469 Pine St
023-0943-0000	2021	Levi Campbell	1/14/22	(\$1,795.86)	ab	HOO	Full rate hs	Jmontague	104 West Clifford
023-0964-0000	2021	FERNANDO G AYALA	3/15/22	(\$1,591.48)	ab	HOO	Full rate hs	Jmontague	131 West Clifford
024-0411-0000	2021	Downcity Revitalization Fund I LLC	2/14/22	(\$907.00)	ab	cj	consent judgement remove from TSA allow 8law	Jmuscatelli	326 Westminster St
025-0166-002B	2021	Jonathan Douglas Barber	1/28/22	(\$4,387.99)	ab	HOO	13% penalty/late filing	Jmontague	100 Fountain St Unit 2B
026-0248-0000	2011	LMG Rhode Island Holdings Inc.	1/5/22	(\$40,000.00)	ab	Set	Per settlement agreement apply a credit in the amt of \$110,000 to tax years 2011, 2012 and 2013	dstone	204 Kinsley Ave
026-0248-0000	2012	LMG Rhode Island Holdings Inc.	1/5/22	(\$40,000.00)	ab	Set	Per settlement agreement apply a credit in the amt of \$110,000 to tax years 2011, 2012 and 2013	dstone	204 Kinsley Ave

Attachment: Certificates 62H (36437 and 62H and 62H)

January 1, 2022 to March 31, 2022

0248-0000	2013	LMG Rhode Island Holdings Inc.	1/5/22	(\$30,000.00)	ab	Set	Per settlement agreement apply a credit in the amt of \$110,000 to tax years 2011, 2012 and 2013	dstone	204 Kinsley Ave
0367-0132	2021	Jorge A Munoz	1/12/22	(\$1,251.00)	ab	HSOO		Gmolero	1000 Providence Pl Unit 132
026-0367-0474	2021	Adam Flynn-Tabloff	1/31/22	(\$2,874.35)	ab	HSOO	13% penalty/late filing	Jmontague	1000 Providence Pl
028-0017-0000	2021	LLISANDRO ROSARIO	3/29/22	(\$2,698.67)	ab	HSOO	Full hs	Jmontague	6 Ringgold St
030-0225-0000	2021	Ruben Jimenez Gutierrez	1/25/22	(\$1,584.61)	ab	HSOO	13% penalty/late filing	Jmontague	129 Wilson St
030-0695-0000	2021	Didjoe Matumona	3/10/22	(\$291.45)	ab	HSOO	Prorate Nov-Dec(2mths)	Jmontague	18 Bridgham St
030-0696-0000	2021	Saygba Carl	3/21/22	(\$1,790.95)	ab	HSOO	full rate hs	Jmontague	16 Bridgham St
031-0601-0000	2021	Carlos Gomez	3/15/22	(\$1,823.80)	ab	HSOO	hs applied(mixed use)	Jmontague	408-410 Cranston St
031-0605-0000	2021	Richard Karmue	2/7/22	(\$2,297.85)	ab	HSOO	Full rate hs	Jmontague	2 Hollis St
032-0179-0000	2021	Alexander N Moffett	1/25/22	(\$2,871.59)	ab	HSOO	full hs	Jmontague	25 Harkness St
032-0597-0000	2021	Ysabel Santos Morillo	1/31/22	(\$2,207.47)	ab	HSOO	Full rate hs	Jmontague	130 Bridgham St
033-0147-0000	2021	Robert Pagliarini	1/6/22	(\$2,672.13)	ab	HSOO	Full rate hs	Jmontague	95 Tell St
033-0235-0000	2021	Bradford S Krieger	1/18/22	(\$1,263.23)	ab	HSOO	Prorate Aug-Dec(5mths)	Jmontague	99 Ring St
033-0696-0000	2021	New England Expedition Providence I LLP	1/19/22	(\$4,341.61)	ab	TS	TIFF WRITE OFF	dstone	654 Atwells Ave
035-0151-0000	2021	RCG Armory Park View LLC	1/6/22	(\$62,801.41)	ab	TS	TSA amended. Start year is now 2021 not 2019. Base value 872,300 (12/31/2020)	Jmuscatelli	41 Parade St
035-0175-300B	2021	SUSAN A ORSATO	1/4/22	(\$277.87)	ab	HSOO	Prorate Nov-Dec(2mths)	Jmontague	45 Sycamore St
035-0302-0000	2021	1917 Westminster Street LLC	2/4/22	(\$10,704.18)	ab	FA	1st appeal reduction. Per BC- reduced from \$596,400 to \$304,733	dstone	1917 Westminster St
035-0575-0009	2021	Matthew T Ellis	3/29/22	(\$1,506.35)	ab	HSOO	Prorate May-Dec(8mths)	Jmontague	1488 Westminster St Unit 9
036-0028-0000	2021	Aaron Brode	1/18/22	(\$398.70)	ab	HSOO	Prorate Nov-Dec(2mths)	Jmontague	21 Bianco Ct
036-0269-0000	2021	Luz M Machado	1/4/22	(\$1,296.29)	ab	HSOO	Prorate Jun-Dec(7mths)	Jmontague	160 Superior St
037-0818-0000	2021	Angelita Lora	3/1/22	(\$830.16)	ab	HSOO	Prorate Aug-Dec(5mths)	Jmontague	159 Hudson St
040-0313-0000	2021	Nineteen Moses Brown LLC	1/4/22	(\$788.32)	ab	HSOO	Prorate Nov-Dec(2mths)	Jmontague	185 Cole Ave
041-0025-0000	2021	William F Fisher Trustee	1/5/22	(\$917.59)	ab	HSOO	Prorate Nov-Dec(2mths)	Jmontague	5 Rhode Island
041-0082-0000	2021	ANTONY W COURTNEY	2/7/22	(\$6,639.10)	ab	HSOO	Full rate hs	Jmontague	89 Oriole Ave
042-0168-0000	2021	RADHAME GOMEZ	1/12/22	(\$1,846.92)	ab	HSOO	Full rate hs	Jmontague	47 Linwood Ave
042-0193-0000	2021	Tomas Mejia Suc	1/4/22	(\$2,028.64)	ab	HSOO	Full rate hs	Jmontague	95 Linwood Ave
043-0048-0000	2021	Omayra Ocasio Quinones	1/12/22	(\$938.56)	ab	HSOO	Prorate May-Dec(8mths)	Jmontague	20 Calder St
043-0142-0000	2021	ELIZABETH FLAXINGTON	2/11/22	(\$1,683.04)	ab	HSOO	Full & E	Jmontague	28 Grand St
043-0510-0012	2021	Makayla Marie Angell	3/10/22	(\$387.08)	ab	HSOO	Prorate Sept-Dec(4mths)	Jmontague	775 Potters Ave Unit 12
043-0948-0000	2021	Felix Ixchop	2/7/22	(\$1,255.54)	ab	HSOO	Full rate hs	Jmontague	16 Calhoun Ave
044-0104-0000	2021	Adelia Garcia	1/6/22	(\$2,550.34)	ab	HSOO	Full rate hs	Jmontague	100 Moore St
044-0135-0000	2017	21 Peace Street LLC	3/1/22	(\$2,242.40)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	52 Plenty St
044-0135-0000	2018	21 Peace Street LLC	3/1/22	(\$2,242.40)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	52 Plenty St
044-0135-0000	2019	21 Peace Street LLC	3/1/22	(\$2,242.40)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	52 Plenty St
044-0135-0000	2020	21 Peace Street LLC	3/1/22	(\$2,242.40)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	52 Plenty St
044-0150-0000	2017	21 Peace Street LLC	3/1/22	(\$2,649.76)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	89 Peace St
044-0150-0000	2018	21 Peace Street LLC	3/1/22	(\$2,649.76)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	89 Peace St
044-0150-0000	2019	21 Peace Street LLC	3/1/22	(\$2,715.80)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	89 Peace St
044-0150-0000	2020	21 Peace Street LLC	3/1/22	(\$2,715.80)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	89 Peace St
044-0190-0000	2021	Jun Shepard	2/16/22	(\$795.44)	ab	HSOO	Prorate Sept-Dec(4mths)	Jmontague	49 Princeton Ave
044-0205-0000	2017	21 Peace Street LLC	3/1/22	(\$2,576.36)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	62 Plenty St
044-0205-0000	2018	21 Peace Street LLC	3/1/22	(\$2,576.36)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	62 Plenty St
044-0205-0000	2019	21 Peace Street LLC	3/1/22	(\$2,576.36)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	62 Plenty St
044-0205-0000	2020	21 Peace Street LLC	3/1/22	(\$2,576.36)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	62 Plenty St
044-0233-0000	2017	Urban Land Development Company LLC	3/1/22	(\$2,191.00)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	53 Whitmarsh St
044-0233-0000	2018	Urban Land Development Company LLC	3/1/22	(\$2,191.00)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	53 Whitmarsh St
044-0233-0000	2019	Urban Land Development Company LLC	3/1/22	(\$2,202.00)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	53 Whitmarsh St
044-0233-0000	2020	Urban Land Development Company LLC	3/1/22	(\$2,202.00)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	53 Whitmarsh St
044-0234-0000	2017	Urban Land Development Company LLC	3/1/22	(\$2,649.76)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	57 Whitmarsh St
044-0234-0000	2018	Urban Land Development Company LLC	3/1/22	(\$2,649.76)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	57 Whitmarsh St
044-0234-0000	2019	Urban Land Development Company LLC	3/1/22	(\$2,686.44)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	57 Whitmarsh St
044-0234-0000	2020	Urban Land Development Company LLC	3/1/22	(\$2,686.44)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	57 Whitmarsh St
044-0240-0000	2017	Urban Land Development Company LLC	3/1/22	(\$3,005.76)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	31 Whitmarsh St
044-0240-0000	2018	Urban Land Development Company LLC	3/1/22	(\$3,005.76)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	31 Whitmarsh St
044-0240-0000	2019	Urban Land Development Company LLC	3/1/22	(\$3,042.44)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	31 Whitmarsh St







**Attachment: Certificates 62H (36437 and 62I) (62H and 62I)**

Packet Pg. 99

0290-0000	2019	Urban Land Development Company LLC	3/1/22	(\$2,264.40)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	114 Wesleyan Ave
0290-0000	2020	Urban Land Development Company LLC	3/1/22	(\$2,264.40)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	114 Wesleyan Ave
044-0290-0000	2021	Urban Land Development Company LLC	3/1/22	(\$2,264.40)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	114 Wesleyan Ave
044-0291-0000	2017	Urban Land Development Company LLC	3/1/22	(\$2,235.04)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	112 Wesleyan Ave
044-0291-0000	2018	Urban Land Development Company LLC	3/1/22	(\$2,235.04)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	112 Wesleyan Ave
044-0291-0000	2019	Urban Land Development Company LLC	3/1/22	(\$2,172.64)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	112 Wesleyan Ave
044-0291-0000	2020	Urban Land Development Company LLC	3/1/22	(\$2,172.64)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	112 Wesleyan Ave
044-0291-0000	2021	Urban Land Development Company LLC	3/1/22	(\$2,172.64)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	112 Wesleyan Ave
044-0292-0000	2017	Urban Land Development Company LLC	3/1/22	(\$2,224.04)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	106 Wesleyan Ave
044-0292-0000	2018	Urban Land Development Company LLC	3/1/22	(\$2,224.04)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	106 Wesleyan Ave
044-0292-0000	2019	Urban Land Development Company LLC	3/1/22	(\$2,268.08)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	106 Wesleyan Ave
044-0292-0000	2020	Urban Land Development Company LLC	3/1/22	(\$2,268.08)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	106 Wesleyan Ave
044-0292-0000	2021	Urban Land Development Company LLC	3/1/22	(\$2,268.08)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	106 Wesleyan Ave
044-0294-0000	2017	Urban Land Development Company LLC	3/1/22	(\$3,868.20)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	96 Wesleyan Ave
044-0294-0000	2018	Urban Land Development Company LLC	3/1/22	(\$3,868.20)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	96 Wesleyan Ave
044-0294-0000	2019	Urban Land Development Company LLC	3/1/22	(\$3,952.60)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	96 Wesleyan Ave
044-0294-0000	2020	Urban Land Development Company LLC	3/1/22	(\$3,952.60)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	96 Wesleyan Ave
044-0294-0000	2021	Urban Land Development Company LLC	3/1/22	(\$3,952.60)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	96 Wesleyan Ave
044-0711-0000	2017	21 Peace Street LLC	3/1/22	(\$2,407.52)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	69 Peace St
044-0711-0000	2018	21 Peace Street LLC	3/1/22	(\$2,407.52)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	69 Peace St
044-0711-0000	2019	21 Peace Street LLC	3/1/22	(\$2,407.52)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	69 Peace St
044-0711-0000	2020	21 Peace Street LLC	3/1/22	(\$2,407.52)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	69 Peace St
044-0719-0000	2017	21 Peace Street LLC	3/1/22	(\$4,147.12)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	61 Peace St
044-0719-0000	2018	21 Peace Street LLC	3/1/22	(\$4,147.12)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	61 Peace St
044-0719-0000	2019	21 Peace Street LLC	3/1/22	(\$4,147.12)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	61 Peace St
044-0719-0000	2020	21 Peace Street LLC	3/1/22	(\$4,147.12)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	61 Peace St
044-0722-0000	2017	Urban Land Development Company LLC	3/1/22	(\$1,596.48)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	649 Broad St
044-0722-0000	2018	Urban Land Development Company LLC	3/1/22	(\$1,596.48)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	649 Broad St
044-0722-0000	2019	Urban Land Development Company LLC	3/1/22	(\$1,596.48)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	649 Broad St
044-0722-0000	2020	Urban Land Development Company LLC	3/1/22	(\$1,596.48)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	649 Broad St
044-0730-0000	2017	Urban Land Development Company LLC	3/1/22	(\$2,513.95)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	132 Wesleyan Ave
044-0730-0000	2018	Urban Land Development Company LLC	3/1/22	(\$2,513.96)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	132 Wesleyan Ave
044-0730-0000	2019	Urban Land Development Company LLC	3/1/22	(\$2,513.96)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	132 Wesleyan Ave
044-0730-0000	2020	Urban Land Development Company LLC	3/1/22	(\$2,513.96)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	dstone	132 Wesleyan Ave
044-0730-0000	2021	Urban Land Development Company LLC	3/1/22	(\$2,513.96)	ab	Set	Donation agreement/resolution No. 302 approved 7/21/2021	Gmolero	132 Wesleyan Ave
045-0024-0000	2021	Julissa A Tavarez	1/18/22	(\$1,027.35)	ab	HSOO	13% penalty/late filing	Jmontague	365 Public St
045-0709-0000	2021	Domingo Ortiz Gutierrez	1/21/22	(\$1,244.72)	ab	HSOO	Prorate July-Dec(6tmhs)	Jmontague	7 Mt Vernon
046-0627-0000	2021	The Providence Community Health Centers, Inc	3/7/22	(\$100,036.88)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	695 Eddy
047-0739-0000	2021	Marcelina Martinez	1/12/22	(\$2,096.46)	ab	HSOO	Full hs	Jmontague	264 Sayles St
048-0047-0000	2021	Akisha Brown	1/5/22	(\$1,925.51)	ab	HSOO	Full rate hs	Jmontague	78 Ashmont St
048-0211-0000	2021	Adriana M Vinas	3/1/22	(\$1,962.87)	ab	HSOO	Full rate hs	Jmontague	301 Swan St
048-0822-0000	2021	Martin De Je Liriano Betances	2/10/22	(\$1,940.24)	ab	HSOO	Full rate hs	Jmontague	21 Massie Ave
048-1174-0000	2021	Providence Community Health Centers Inc	3/7/22	(\$5,479.32)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	321 Prairie Ave
049-0237-0000	2021	Marcelino A Rodriguez	2/7/22	(\$1,991.34)	ab	HSOO	Full rate hs	Jmontague	25 Stanwood St
049-0457-0000	2021	RICARDO SOLORZANO	1/18/22	(\$1,784.07)	ab	HSOO	Full rate hs	Jmontague	16 Hawthorne St
049-0511-0000	2021	Esteban Aybar	1/31/22	(\$2,368.56)	ab	HSOO	Full hs	Jmontague	75 Mitchell St
051-0032-0000	2021	HEANG SIV	2/15/22	(\$2,233.18)	ab	HSOO	Full rate hs & E	Jmontague	106 Alvin St
051-0071-0000	2021	Claudio E Tejada	3/31/22	(\$1,724.12)	ab	HSOO	Prorate Apr-Dec(9mths)	Jmontague	153 Reservoir Ave
052-0186-0000	2021	Anthony Peralta Pena	1/18/22	(\$1,891.12)	ab	HSOO	Full rate hs	Jmontague	122 Hamilton St
052-0201-0000	2021	Demercio Saint Clermont	1/4/22	(\$2,207.47)	ab	HSOO	Full rate hs	Jmontague	209 Lenox Ave
052-0212-0000	2021	Ana Marmolejos	1/27/22	(\$2,610.25)	ab	HSOO	Full rate hs	Jmontague	136 Adelaide Ave
052-0329-0000	2021	JUDY R COOPER	1/25/22	(\$2,381.48)	ab	HSOO	Full & E	Jmontague	172 Ontario St
052-0350-0000	2021	LESLEY K GAREDO	1/25/22	(\$1,530.84)	ab	HSOO	Mixed use	Jmontague	662 Elmwood Ave
052-0548-0000	2021	Francisca A Polanco	3/25/22	(\$2,860.76)	ab	HSOO	Full rate hs	Jmontague	90 Lexington Ave
053-0552-0000	2021	Jorge Garcia	3/8/22	(\$2,072.87)	ab	HSOO	Full rate hs	Jmontague	80 Lenox Ave

Attachment: Certificates 62H (36437 and 62H and 62I)

January 1, 2022 to March 31, 2022

0570-0000	2021	JUAN DELGADO	1/20/22	(\$1,818.45)	ab	HSOO	HS applied	Jmontague	88 Sumter St
0572-0000	2021	Miguel Santos	3/9/22	(\$2,439.49)	ab	HSOO	Full hs & E	Jmontague	95 Gallatin St
053-0574-0000	2021	Luisa Ramirez Balbuena	3/14/22	(\$597.32)	ab	HSOO	Prorate Sept-Dec(4mths)	Jmontague	85 Gallatin St
053-0609-0000	2021	Juana Mercedes	3/2/22	(\$2,107.25)	ab	HSOO	Full rate hs	Jmontague	67 Warrington St
053-0613-0000	2021	Isacar Veloz Gonzalez	1/4/22	(\$1,863.92)	ab	HSOO	12% penalty/late filing	Jmontague	45 Warrington St
053-0631-0000	2021	Oretha B Karweh	1/25/22	(\$1,793.89)	ab	HSOO	Full rate hs	Jmontague	84 Warrington St
053-0641-0000	2021	Donny Sanchez	2/7/22	(\$2,242.86)	ab	HSOO	full rate hs	Jmontague	81 Sackett St
053-0668-0000	2021	MIGUEL VASQUEZ	1/14/22	(\$2,922.64)	ab	HSOO	Full rate hs	Jmontague	26-28 Atlantic Ave
053-0722-0000	2020	Wanda C Delos Santos	1/13/22	(\$1,123.02)	ab	HSOO	12% penalty late filing	Jmontague	158 Early St
053-0722-0000	2021	Wanda C Delos Santos	1/13/22	(\$1,110.26)	ab	HSOO	13% penalty/late filing	Jmontague	158 Early St
059-0147-0000	2021	Claudia M Taveras	2/8/22	(\$1,992.34)	ab	HSOO	Full rate hs	Jmontague	73 Marion Ave N
059-0220-0000	2021	Mona Adila	1/18/22	(\$776.12)	ab	HSOO	Prorate Aug-Dec(5mths)	Jmontague	85 Payton St
059-0263-0000	2021	Caronah M Cassell	1/25/22	(\$1,786.04)	ab	HSOO	Full rate hs	Jmontague	78 Homer St
059-0487-0000	2021	JULIO GUZMAN	2/11/22	(\$1,846.10)	ab	HSOO	Full & E	Jmontague	210 Calla St
059-0531-0000	2021	Luis A Alcantara	2/8/22	(\$1,836.13)	ab	HSOO	Full rate hs	Jmontague	64 Calla St
060-0058-0000	2021	Lissa M Hernandez	3/18/22	(\$448.00)	ab	HSOO	Prorate Oct-Dec(3mths)	Jmontague	849 Elmwood Ave
060-0207-0000	2021	Kermann Veillard	1/13/22	(\$992.23)	ab	HSOO	Prorate May-Dec(8mths)	Jmontague	21 Thackery
061-0246-0000	2021	FRANCIS H WALSH	2/10/22	(\$1,262.39)	ab	HSOO	Full rate hs	Jmontague	72 Rounds Ave
061-0469-0000	2021	Sarah E Evelyn	1/14/22	(\$1,426.46)	ab	HSOO	Full rate hs(assessment increased from \$135,200 to \$145,200)	Jmontague	135 Rounds Ave
061-0476-0000	2021	Sarah M Tkach	2/2/22	(\$899.25)	ab	HSOO	Prorate Sept-Dec(4mths)	Jmontague	33 Stadden St
062-0614-8LAW	2021	Amherst Gardens LP	1/14/22	(\$50.40)	ab	8L	GPR transposed number on reporting.	Jmuscatelli	55 Julian St
063-0294-0000	2021	Daniel Santamaria	3/9/22	(\$2,314.72)	ab	HSOO	Full & E	Jmontague	11 Steere Ave
063-0586-008C	2021	Aura E Rodriguez	2/10/22	(\$1,189.72)	ab	HSOO	Full hs	Jmontague	2 Bosworth St Unit 8C
064-0031-0000	2021	CARMEN N LOPEZ, For Life, Tr	2/7/22	(\$2,823.44)	ab	HSOO	Full rate hs	Jmontague	9 Pemberton St
064-0094-0000	2021	Stephen Mazzariello	1/4/22	(\$1,794.80)	ab	HSOO	Prorate Feb-Dec(11mths)	Jmontague	59 Dover St
064-0143-0000	2021	ZAINAB KAMARA	3/3/22	(\$1,600.35)	ab	HSOO	Full rate hs	Jmontague	118 Fairview St
064-0343-0000	2021	Michael D Monteiro	1/12/22	(\$1,648.50)	ab	HSOO	Full rate hs	Jmontague	120 Hendrick St
064-0394-0000	2021	Virginia Y Castillo	1/13/22	(\$2,939.51)	ab	HSOO	E & HSTD	Jmontague	75 Fairmount Ave
064-0456-0000	2021	Jesus S Reyes	1/25/22	(\$720.60)	ab	HSOO	Mixed use w/homestead	Jmontague	96 Academy Ave
064-0600-0000	2021	Alicia T Chitic	3/2/22	(\$3,646.68)	ab	HSOO	Full rate hs	Jmontague	811 Atwells Ave
064-0680-0000	2021	Homero Salmeron Castro	1/20/22	(\$2,370.57)	ab	HSOO	Hs applied	Jmontague	867 Atwells Ave
064-0710-0000	2021	Florentino M Tejada	3/28/22	(\$2,391.18)	ab	HSOO	Full rate hs	Jmontague	37 Cambridge St
065-0041-0000	2021	Benjamin W Lloyd	1/19/22	(\$2,580.78)	ab	HSOO	Full rate hs	Jmontague	76 Newark St
065-0291-0000	2021	Jimena A Saavedra	3/1/22	(\$1,517.81)	ab	HSOO	Full rate hs	Jmontague	16 Bergen St
065-0888-0000	2021	Bryan Fielding	1/13/22	(\$1,740.17)	ab	HSOO	13% penalty/late filing	Jmontague	145 Allston St
065-0977-0003	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$181,965.96)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit 3
065-0977-00C1	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$39,283.68)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit C1
065-0977-00C2	2021	New England Expedition-Providence Commercial LP	1/19/22	(\$40,670.96)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit C2
065-0977-00D1	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$78,097.60)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit D1
065-0977-00D2	2021	New England Expedition-Providence Commercial LP	1/19/22	(\$38,307.48)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit D2
065-0977-00D3	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$39,569.96)	ab	TS	TIFF WRITE OFF	dstone	623 Atwells Ave Unit d3
065-0977-00H1	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$21,674.70)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit H1
065-0978-0001	2021	SRRI Grocery Owners LLC	1/19/22	(\$263,806.96)	ab	TS	TIFF WRITE OFF	dstone	325 Valley St Unit 1
065-0979-0002	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$30,982.16)	ab	TS	TIFF WRITE OFF	dstone	661 Atwells Ave Unit 2
066-0067-0000	2021	Manuel B Mora	3/11/22	(\$1,405.61)	ab	HSOO	Applied Online ID issued 2/19/2020	Gmoler	65 Regent Ave
066-0145-0000	2021	Marilyn Evelyn Urban	1/4/22	(\$997.66)	ab	HSOO	Prorate July-Dec(6mths)	Jmontague	61 Robin St
066-0316-0000	2021	Danilda Almonte Adams	1/12/22	(\$2,219.26)	ab	HSOO	Full rate hs	Jmontague	48 Ayrault St
067-0216-0000	2021	Victor Manuel De La Cruz Beato	1/31/22	(\$581.26)	ab	HSOO	Prorate Sept-Dec(4mths)	Jmontague	596 Chalkstone Ave
067-0298-0000	2021	Danny Suarez	2/15/22	(\$2,694.76)	ab	HSOO	Full rate hs	Jmontague	253 Jewett St
068-0009-0000	2021	Daniel J Gryzch	1/19/22	(\$1,986.80)	ab	HSOO	Homestead applied 12% penalty	dstone	341 Smith St
068-0513-0000	2021	Luis A Pineda	1/18/22	(\$1,734.39)	ab	HSOO	Homestead applied w/ 12% penalty	dstone	470 Chalkstone Ave
068-0614-0000	2021	Norman Escobar	3/18/22	(\$1,792.88)	ab	HSOO	Full rate hs	Jmontague	179 Orms St
070-0030-0000	2021	Jennifer Tavera	3/9/22	(\$1,148.44)	ab	HSOO	Full hs	Jmontague	45 Tappan St
070-0123-0000	2021	Gloria N Tambwe	1/6/22	(\$1,538.47)	ab	HSOO	Full rate hs	Jmontague	31 Veto St
070-0363-0000	2021	RICHARD O LAWSON	2/11/22	(\$1,184.51)	ab	HSOO	14% penalty/late filing	Jmontague	56 Berkshire St

**Attachment: Certificates 62H (36437 to 62H and 62H)**  
 January 1, 2022 to March 31, 2022

Packet Pg. 101

0552-0000	2021	TINAMARIE GOMES	1/25/22	(\$1,065.91)	ab	HOO	Full rate hs	Jmontague	121 Suffolk St
0695-0000	2021	Amado Severino Brito	1/25/22	(\$2,349.91)	ab	HOO	Full rate hs	Jmontague	118 Donelson St
071-0091-0000	2021	Rosanna Lauren	3/21/22	(\$1,123.13)	ab	HOO	15% penalty late filing	Jmontague	41 Monticello St
071-0225-0000	2021	Kenny Fuchu	3/28/22	(\$1,588.55)	ab	HOO	Full hs	Jmontague	368 Hawkins St
072-0004-0000	2021	David Escalera	2/15/22	(\$2,353.68)	ab	HOO	14% penalty & E	Jmontague	66 Hall St
072-0330-0000	2021	Anyelina Jimenez	1/13/22	(\$2,240.88)	ab	HOO	Full rate hs	Jmontague	76 Metcalf St
073-0257-0000	2021	CARMEL E MERRICK	1/13/22	(\$3,085.75)	ab	HOO	Full rate hs	Jmontague	12 Exeter St
075-0288-0104	2021	JEFFREY BERGENSEN	1/25/22	(\$1,019.77)	ab	HOO	Full rate hs	Jmontague	66 Nashua St Unit 104
076-0221-0000	2021	Ricardo Chavez	1/27/22	(\$1,326.24)	ab	HOO	Full rate hs	Jmontague	27 Yorkshire St
076-0267-0000	2021	BOUNESY KHETSISOUVANH	2/2/22	(\$406.01)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	185 Salina St
076-0336-0000	2021	Preston Nigh	1/21/22	(\$1,652.99)	ab	HOO	13% penalty/late filing	Jmontague	118 Salina St
077-0061-0000	2021	ANTHONY SIMONELLI	3/1/22	(\$2,056.12)	ab	HOO	SSD & HS	Jmontague	12 Job St
077-0158-0000	2021	Shequea Howard	2/22/22	(\$1,975.64)	ab	HOO	Full rate hs	Jmontague	33 Hampton St
077-0827-0000	2021	Aerionte D Howard	3/8/22	(\$850.80)	ab	HOO	Prorate Sept-Dec(4mths)	Jmontague	56 Nellie St
077-0876-0000	2021	ANGELO V DAFONSECA	3/17/22	(\$2,050.28)	ab	HOO	Full rate hs	Jmontague	74 Sedan St
077-0887-0000	2021	Alexander Lilly	3/21/22	(\$1,462.18)	ab	HOO	15% penalty/late filing	Jmontague	12 Amory St
079-0047-0000	2021	Teresa Aguirre	3/9/22	(\$1,943.22)	ab	HOO	Full rate hs	Jmontague	25 Hazeal St
079-0102-0000	2021	Samuel J Larivee-Benoit	2/15/22	(\$1,547.28)	ab	HOO	Full rate hs	Jmontague	767 Admiral St
079-0149-0000	2021	Thomas J Crowley	1/18/22	(\$1,364.95)	ab	HOO	13% penalty/late filing	Jmontague	215 Sunbury St
079-0606-0000	2021	Christopher Payne	3/15/22	(\$1,930.42)	ab	HOO	Full rate hs	Jmontague	44 Burns St
080-0623-0000	2021	RAYMOND M BOLVIN	1/14/22	(\$2,249.70)	ab	HOO	Full rate hs	Jmontague	4 Glossop St
080-0771-0000	2021	Bernard E Tremi III For Life	2/18/22	(\$1,815.51)	ab	HOO	Full rate hs	Jmontague	45 Edendale Ave
081-0383-0000	2021	Linda E Hurley	3/28/22	(\$2,401.97)	ab	HOO	Full hs	Jmontague	54 Lyndhurst Ave
081-0436-0000	2021	Rosanna A Cavanagh	1/6/22	(\$1,430.62)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	175 Wyndham Ave
082-0018-0000	2021	Larry D Dailey	2/7/22	(\$274.45)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	30 Ruggles St
082-0063-0000	2021	Danilo G Carcamo	3/3/22	(\$2,006.07)	ab	HOO	Full rate hs	Jmontague	687 Chalkstone Ave
083-0061-0000	2021	Julio Giron	1/14/22	(\$903.41)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	954 Smith St
083-0175-0000	2021	Ebony N Bridwell-Mitchell	3/2/22	(\$2,251.67)	ab	HOO	Full rate hs	Jmontague	128 Cathedral Ave
083-0239-0000	2021	Brian T Costello	3/8/22	(\$1,621.97)	ab	HOO	Full hs	Jmontague	40 Elmcroft Ave
083-0251-0000	2021	Moussa Sidibe	2/2/22	(\$479.45)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	15 Brentwood Ave
083-0276-00TX	2020	St John Baptist De La Salle Institute	1/25/22	(\$98,356.00)	ab	cw	Legislation introduced in 2020- passage 2021 RIGL 44-3-3 (69)	dstone	612 Academy Ave
083-0276-00TX	2021	St John Baptist De La Salle Institute	1/25/22	(\$98,356.00)	ab	cw	Legislation introduced in 2020- passage 2021 RIGL 44-3-3 (69)	dstone	612 Academy Ave
084-0019-0000	2021	Jesse J Patnaude	2/15/22	(\$1,715.30)	ab	HOO	Full rate hs	Jmontague	35 Grosvenor Ave
084-0094-0000	2021	JOSEPH C DURE	3/22/22	(\$2,144.69)	ab	HOO	elderly appliecd	dstone	12 Rankin Ave
084-0311-0000	2021	JOSE L ROSARIO	1/25/22	(\$1,966.62)	ab	HOO	Full rate hs	Jmontague	50 Molloy St
084-0429-0000	2021	Kathleen C Good	1/4/22	(\$1,717.27)	ab	HOO	Full rate hs	Jmontague	75 Glover St
085-0368-0000	2021	Gamaliel Esqueda	1/14/22	(\$2,745.81)	ab	HOO	Full rate hs	Jmontague	14 Naples Ave
085-0503-0000	2021	Babatunde M Adedire	1/4/22	(\$2,326.36)	ab	HOO	Full rate hs	Jmontague	175 Enfield Ave
086-0005-0000	2020	John Christopher Paul	1/26/22	(\$688.17)	ab	HOO	Prorated homestead Nov to Dec	dstone	247 Morris Ave
086-0250-0000	2021	Mary Elizabeth Wardell	3/31/22	(\$2,612.62)	ab	HOO	Homest for 7 months	Jmuscatelli	22 Luzon Ave
087-0072-0000	2021	JOSE M MARTINS	3/1/22	(\$2,938.03)	ab	Indignet	Indigent applied 20%	dstone	211 Indiana Ave
087-0321-0000	2021	Jose Herrera	3/28/22	(\$2,182.82)	ab	HOO	15% penalty/late filing	Jmontague	219 Vermont Ave
087-0400-0000	2021	Marcos A Quinones Jr	1/6/22	(\$1,556.13)	ab	HOO	12% penalty/late filing	Jmontague	187 Washington Ave
088-0024-0000	2021	Bethany Lyons	1/26/22	(\$107.57)	ab	FA	1st appeal reduction. assmt reduced to \$169,500	dstone	35 Alger Ave
088-0049-0000	2021	Albert P Amado	1/21/22	(\$2,472.71)	ab	HOO	HS applied	Jmontague	36 Carlisle St
088-0056-0000	2021	ASUNCION TORRES	3/15/22	(\$1,697.62)	ab	HOO	Full rate hs	Jmontague	31 Depew St
089-0015-0000	2021	Nery C Almonte	3/21/22	(\$2,055.19)	ab	HOO	Full rate hs	Jmontague	51 Bissell St
089-0100-0000	2021	Jose M Diaz Vargas	3/29/22	(\$2,144.62)	ab	HOO	Hs left off 2021 tax bill	Jmontague	79 Hamlin St
089-0192-0000	2021	Ivone D Lima Scungio	2/2/22	(\$636.62)	ab	HOO	Prorate July-Dec(6mths)	Jmontague	1208 Elmwood Ave
091-0588-0000	2021	Kevin J Pleasants	2/22/22	(\$2,381.37)	ab	HOO	Prorate May-Dec(8mths)	Jmontague	33 Overhill Rd
092-0255-0000	2021	ELIZABETH A CUZZONE	2/10/22	(\$3,853.93)	ab	HOO	Full hs	Jmontague	19 North Ave
094-0493-0000	2021	Sanjuana Torres	1/18/22	(\$1,625.88)	ab	HOO	Full rate hs	Jmontague	227 Lynch St
094-0534-0000	2021	Rafael Medina	1/25/22	(\$2,203.56)	ab	HOO	full hs	Jmontague	117 Leah St
095-0040-0000	2021	Renata A Tejada	3/8/22	(\$1,560.08)	ab	HOO	Full hs	Jmontague	58 Sisson St
095-0163-0000	2021	Glahnyon H Brown	2/10/22	(\$1,411.80)	ab	HOO	14% penalty/late filing	Jmontague	96 Parnell St

Attachment: Certificates 62H (36437 to 36477) : Certificates (62H and 62I)

0318-0000	2021	Nidia Dominguez	2/22/22	(\$2,403.95)	ab	HOO	Full rate hs	Jmontague	48 Maynard St
0375-0000	2021	Kyle D Bostrom	1/4/22	(\$847.10)	ab	HOO	Prorate May-Dec(8mths)	Jmontague	41 Ortoleva Dr
095-0396-0000	2021	Joselin A Batista	2/10/22	(\$583.74)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	94 Ortoleva Dr
095-0403-0000	2020	Montserrat E Torres	3/24/22	(\$2,003.13)	ab	HOO	Homestead rate was left off for tax year 2020.	Jmontague	60 Ortoleva Dr
095-0587-0000	2021	MAYNOR TIU	2/17/22	(\$1,604.30)	ab	HOO	Full rate hs	Jmontague	30 Leah St
095-0669-0000	2021	MARGARITA MUNOZ	3/23/22	(\$2,608.52)	ab	HOO	SSD & HS	Jmontague	74 Erastus St
096-0045-0000	2021	WILLIAM RICHARD	2/2/22	(\$1,463.78)	ab	HOO	Full hs	Jmontague	20 Riverdale St
096-0139-0000	2021	Sabel Lopez Tacuba	1/12/22	(\$2,047.34)	ab	HOO	Full rate hs	Jmontague	1054 Atwells Ave
096-0168-0000	2021	Carlos Caquias Jr	1/12/22	(\$1,700.56)	ab	HOO	Full rate hs	Jmontague	60 Edgemere Ave
097-0063-0000	2021	JOSE M BOTELHO	2/10/22	(\$1,712.36)	ab	HOO	Full rate hs	Jmontague	20 Prosper St
097-0338-0000	2021	Cesar Martinez Sanchez	3/21/22	(\$1,787.01)	ab	HOO	Full rate hs	Jmontague	696 Charles St
097-0615-0000	2021	Modesto, Eugenio Sales	1/28/22	(\$2,303.88)	ab	HOO	Full & E	Jmontague	127 Leo Ave
097-0636-0000	2021	Mariel Gaton	1/5/22	(\$2,061.87)	ab	HOO	12% penalty/late filing	Jmontague	841 Charles St
097-0933-0000	2021	RAYMOND MCCAULEY	1/27/22	(\$1,732.97)	ab	HOO	Full rate hs	Jmontague	11 Newbury St
099-0316-0000	2021	Naomi Valentin	2/16/22	(\$1,435.28)	ab	HOO	Full rate hs	Jmontague	106 Lancashire St
099-0420-0000	2021	Carmen A Gil-paulino	3/14/22	(\$2,242.00)	ab	HOO	Full & E	Jmontague	84 Virginia Ln
101-0229-0000	2021	Santa Minaya	2/15/22	(\$1,979.54)	ab	HOO	Full rate hs	Jmontague	239 New York Ave
102-0108-0000	2021	Carla Jackson	1/18/22	(\$1,432.49)	ab	HOO	13% penalty/late filing	Jmontague	53 Concannon St
104-0006-0000	2021	Norma Silva	1/25/22	(\$1,758.50)	ab	HOO	Full rate hs	Jmontague	29 Terrace Ave
104-0108-0000	2021	Elvia Perez	3/1/22	(\$2,636.78)	ab	HOO	Full rate hs	Jmontague	197 Clarence St
104-0237-0000	2021	Pablo Perez	2/2/22	(\$1,972.70)	ab	HOO	Full hs	Jmontague	43 Priscilla Ave
104-0302-0000	2021	Adaiberto M Rodriguez	1/18/22	(\$1,583.64)	ab	HOO	Full rate hs	Jmontague	202 Progress Ave
104-0442-0000	2021	Rafael Tavares	2/15/22	(\$2,451.09)	ab	HOO	Full rate hs	Jmontague	256 Webster Ave
104-0449-0000	2021	Miguel A Carrascoza	3/8/22	(\$1,307.60)	ab	HOO	Full rate hs	Jmontague	131 Elmdale Ave
104-0486-0000	2021	Rosa Y Taveras	3/29/22	(\$1,497.36)	ab	HOO	Prorate Mar-Dec(10mths)	Jmontague	111 Priscilla Ave
104-0668-0000	2021	Joseph D Gooknuh	1/14/22	(\$2,093.52)	ab	HOO	Full rate hs	Jmontague	18 Dora St
105-0263-0000	2021	Marianny Gonzalez	1/12/22	(\$1,773.48)	ab	HOO	13% penalty/late filing	Jmontague	145 Magnolia St
105-0502-0000	2021	PCHC Atwood Inc	3/7/22	(\$12,360.56)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entityE	dstone	31 Atwood St
107-0079-0000	2021	Wendy Camacho	1/14/22	(\$1,266.52)	ab	HOO	12% penalty/late filing	Jmontague	177 Cleveland St
108-0096-0000	2021	Maria Y Giron Trustee	1/10/22	(\$1,064.32)	ab	HOO	Mixed Use-homestead applied, (applied to incorrect property 109/408)	Jmontague	516 Plainfield St
108-0451-0000	2021	Nanacy Estrada	3/1/22	(\$859.29)	ab	HOO	Prorate Sept-Dec(4mths)	Jmontague	42 Pocasset Ave
108-0457-0000	2021	Doris Daodu	1/6/22	(\$1,848.36)	ab	HOO	12% penalty/late filing	Jmontague	136 Webster Ave
108-0511-0000	2021	Violeta Melo	3/3/22	(\$1,672.06)	ab	HOO	Full rate hs	Jmontague	240 Roosevelt St
108-0529-0000	2021	Albany Lopez For Life	3/1/22	(\$1,746.74)	ab	HOO	Full rate hs	Jmontague	25 Lowell Ave
109-0416-0000	2021	Michael A Soler	1/18/22	(\$1,552.98)	ab	HOO	13% penalty/late filing	Jmontague	19 What Cheer Ave
110-0176-0000	2021	Cristy M Camacho	1/18/22	(\$1,388.03)	ab	HOO	13% penalty/late filing	Jmontague	758 Plainfield St
110-0263-0000	2021	Jose R Almonte Bello	3/1/22	(\$527.32)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	695 Union Ave
112-0053-0000	2021	Mario Grave	1/13/22	(\$1,178.88)	ab	HOO	Full rate hs	Jmontague	51 Alverson Ave
112-0150-0000	2021	Belter Barahona San Jose	3/10/22	(\$2,295.88)	ab	HOO	Full rate hs	Jmontague	169 Lowell Ave
112-0214-0000	2021	Teddy E McKenzie	3/21/22	(\$1,534.20)	ab	HOO	Prorate Mar-Dec(10mths)	Jmontague	238 Lowell Ave
112-0265-0000	2021	Alicia A Pina	3/3/22	(\$1,763.41)	ab	HOO	Full rate hs	Jmontague	59 Petteys Ave
113-0105-0000	2021	Yunior J Rodriguez Fernandez	3/14/22	(\$1,871.48)	ab	HOO	Full rate hs	Jmontague	157 Ophelia St
115-0165-0000	2021	Ramon Castro	2/10/22	(\$459.78)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	3 Woodfall St
115-0623-0000	2021	Theodore Lussier	2/15/22	(\$1,640.63)	ab	HOO	Prorate Mar-Dec(10mths)	Jmontague	76 Eliza St
116-0100-0000	2021	Stephen E Schiboni	2/15/22	(\$2,611.40)	ab	HOO	Full rate & E	Jmontague	129 Home Ave
116-0135-0000	2021	Curtis Ray Pouliot-Alvarez	2/18/22	(\$1,747.71)	ab	HOO	Full rate hs	Jmontague	36 Bolton Ave
116-0527-0000	2021	Kimberly A Oliveira	1/4/22	(\$1,884.28)	ab	HOO	Full rate hs	Jmontague	79 Waller St
116-0538-0000	2021	Jose A Guzman	1/18/22	(\$2,471.75)	ab	HOO	Full hs	Jmontague	364 Mount Pleasant Ave
116-0577-0000	2021	ROBERT ALFRED MARSLAND Trustee	2/24/22	(\$2,450.94)	ab	HOO	Homestead applied w/ elderly and veteran	dstone	112 Waller St
117-0067-0000	2021	Sergey Kolker	1/5/22	(\$2,588.63)	ab	HOO	Full rate hs	Jmontague	54 Jastram St
117-0385-0000	2021	Julio C Justiniano	1/21/22	(\$2,315.53)	ab	HOO	Full hs	Jmontague	591 Pleasant Valley Pkwy
117-0399-0000	2021	Francisco Picon	2/7/22	(\$1,743.82)	ab	HOO	14% penalty/late filing	Jmontague	193 River Ave
117-0465-0000	2021	SHARON J LAPSEY	3/1/22	(\$1,892.13)	ab	HOO	Full rate hs & V	Jmontague	39 Parkway Ave
117-0542-049A	2021	Paul Martin	1/18/22	(\$1,110.12)	ab	HOO	Prorate Jul-Dec(6mths)	Jmontague	127 Wyndham Ave
117-0544-0000	2021	Radaciano Rodriguez	1/4/22	(\$2,920.71)	ab	HOO	Full rate hs	Jmontague	89 Sharon St

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

January 1, 2022 to March 31, 2022

208

084-0000	2021	Christopher M Bloom	2/15/22	(\$3,060.18)	ab	HOO	Full rate hs	Jmontague	737 Smith St
287-0000	2021	Joshua Campbell	1/18/22	(\$906.27)	ab	HOO	Prorate Jul-Dec(6mths)	Jmontague	46 Forbes St
122-0398-0000	2021	CHERYL SEITZ	2/7/22	(\$2,073.88)	ab	HOO	Full rate hs	Jmontague	141 Modena Ave
125-0047-0000	2021	Lazaro Castro	3/1/22	(\$1,821.39)	ab	HOO	Full rate hs	Jmontague	40 Woodmont St
128-0005-0000	2021	Noel L Bartley	1/28/22	(\$2,632.84)	ab	HOO	Full rate hs	Jmontague	383 Mount Pleasant Ave
		<b>Total</b>		<b>(\$4,849,361.91)</b>					

Sum of AMOUNT		
Reason Code	Total	
8L	(\$50.40)	8 Law
C	(\$5,128.20)	Correction
cj	(\$584,485.62)	Consent Judgment
co	(\$42,902.00)	Consent Judgment
cw	(\$196,712.00)	Council Write off
Exempt	(\$159,560.72)	Tax Exempt
FA	(\$10,811.75)	First Appeal
HOO	(\$485,358.90)	Homestead
Indigent	(\$2,938.03)	Indigent
Set	(\$2,559,911.81)	Settlement
TS	(\$801,502.48)	TSA
<b>Grand Total</b>	<b>(\$4,849,361.91)</b>	

Sum of AMOUNT		
Year	Total	
2011	(\$40,000.00)	
2012	(\$40,000.00)	
2013	(\$30,000.00)	
2017	(\$434,543.26)	
2018	(\$434,543.28)	
2019	(\$462,592.16)	
2020	(\$564,762.48)	
2021	(\$2,842,920.73)	
<b>Grand Total</b>	<b>(\$4,849,361.91)</b>	

Sum of AMOUNT		
Modified By	Total	
dstone	(\$3,585,816.31)	
Gmolero	(\$109,460.25)	
Jmontague	(\$461,233.30)	
Jmuscatelli	(\$692,852.05)	
<b>Grand Total</b>	<b>(\$4,849,361.91)</b>	

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))



**SETTLEMENT AGREEMENT**

This Settlement Agreement (the “Agreement”) is made as of the latest date signed below between the City of Providence, Rhode Island (the “City”) on the one hand and The Providence Journal Company (“the Journal”) on the other hand.

**WHEREAS**, the Journal owned property in the City located at 204 Kinsley Avenue in Providence, more particularly described as Assessor’s Plat 26, Lot 248 (the “Property”); and

**WHEREAS**, the Journal 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 the Property for each of tax years 2011, 2012, and 2013, said actions being captioned *Providence Journal Company v. David Quinn, In His Capacity as Tax Assessor for the City of Providence, Rhode Island*, PC-2012-2329, and *Providence Journal Company v. David Quinn, In His Capacity as Tax Assessor for the City of Providence, Rhode Island*, PC-2013-5307, and *Providence Journal Company v. David Quinn, In His Capacity as Tax Assessor for the City of Providence, Rhode Island*, PC-2014-3705 (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. **Settlement Payment.** The City will remit to the Journal \$110,000.00 (One hundred ten thousand dollars) (the “Payment”). The Payment can be sent by check to Moses Ryan, Ltd., as Attorneys for the Providence Journal Company.

2. Dismissal of Appeals. Within three business days of receipt of the Payment, the Journal shall file a stipulation in the Appeals, stating that the Journal's Complaint is dismissed with prejudice, the parties shall bear their own attorneys' fees and costs, and all rights of appeal are waived. If the Journal does not file such stipulations within said time, the City shall have the right and authority to file such stipulations.
3. Costs and Fees. The Journal and the City shall bear their own costs and attorney fees with respect to the Appeals.
4. Representations and Warranties. The Journal 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.

**THE PROVIDENCE JOURNAL CO.**

By: Mark T. Ryan  
Name: Mark T. Ryan  
Title: As Agent for:  
Date: 12/15/2021

**CITY OF PROVIDENCE**

By: Janeese Muscatelli  
Name: Janeese Muscatelli  
Title: Interim Assessor  
Date: 12/14/2021

**Approved for Form and Correctness:**

By: Lisa Fries  
Name: Lisa Fries  
Title: S. Asst. City Solicitor



# RESOLUTION OF THE CITY COUNCIL

No. 302

Approved July 21, 2021

BE IT RESOLVED, That:

WHEREAS, The City Council, pursuant to Sections 44-3-9 and 44-7-14 of the Rhode Island General Laws as amended, and Section 21-169 of the City of Providence Code of Ordinances, has the authority to exempt and or cancel real property taxes as that state and local law prescribes; and

WHEREAS, On July 2, 2014, pursuant to City Council's authority under Section 44-3-9 and Section 21-169, the City approved a tax stabilization in favor of CharterCARE Health Partners to encourage the development of St. Joseph's Hospital and Roger Williams Medical Center at Chapter 2014-25 No. 315 (the "TSA"); and

WHEREAS, On December 28, 2016, Joseph R. Paolino, Jr., in his capacity as member of 21 Peace Street LLC, a Rhode Island limited liability company ("Peace") and of Urban Land Development Company LLC, a Rhode Island limited liability company ("Urban" and together with Peace and Joseph R. Paolino, Jr., collectively "Donor") purchased St. Joseph's Hospital. St. Joseph's property is comprised of 38 separate tax assessor lots totaling approximately 6.39 acres improved with two (2) main buildings and several ancillary structures consisting of approximately 276,800 usable square feet and adjacent parking areas and open space commonly and formerly known as St. Joseph's Hospital (the "Property"); and

WHEREAS, Beginning with tax year 2017 (assessment as of December 31, 2016) the City received payments pursuant to the payment plan established by the TSA prior to removing the St. Joseph's Property from the TSA and began independently assessing St. Joseph's Property at full and fair cash value. Thereafter, requests were made to reduce the TSA payments dollar for dollar. To date, no bills have been paid above and beyond the TSA payments and no amendment to the original TSA in favor of CharterCARE has been effectuated. St. Joseph's taxation is the subject of an ongoing superior court lawsuit filed by the Donor; and

WHEREAS, In January of 2020, Donor after discussions with the Education Commissioner of the State of Rhode Island approached the City and offered to donate significant portions of the Property to the City in order to support the creation of one or more school facilities at the Property (the "Donation Property"); and

WHEREAS, The City has identified a need to provide PPSD students with access to additional clean, modern and safe school facilities; and

WHEREAS, On August 18, 2020, the City, acting by and through its Mayor, pursuant to Chapter 2, Article II, Section 2-21 of the Providence Code of Ordinances, as amended, entered into a Donation Agreement with respect to the Donation Property in order to develop school facilities to be used to educate PPSD students in grades including pre-kindergarten through eight


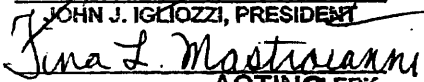
Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

1. Authorizes the cancellation of taxes assessed and levied against the Donor with respect to the Property for tax years 2017, 2018, 2019, and 2020 (assessments as of December 31, 2016 through and including December 31, 2019), above and beyond payments required under the TSA. Bills to be cancelled are attached as Exhibit A;
2. Authorizes the exemption of taxes beginning January 2020 (Q3 of tax year 2019, assessment as of December 31, 2018) with respect to the Donation Property so long as the Donation Agreement remains in full force and effect. Exempt plats and lots are attached as Exhibit B authorizes the issuance of a credit in favor of Donor for the full amount of Donor's tax payments made pursuant to the TSA for the Donation Parcels identified in Exhibit B from Q3 of tax year 2019 through and including Q4 of tax year 2020; the credit amount for tax year 2019 shall be one hundred and fifty thousand dollars (\$150,000.00) and the credit amount for tax year 2020 shall be three hundred thousand dollars (\$300,000.00) for a total tax credit of four hundred and fifty thousand dollars (\$450,000.00). The credit to be issued to Donor will be freely assignable and may be used to offset amounts due to be paid to the City as property tax payments and/or as payments in lieu of taxes due to be paid pursuant to one or more tax stabilization agreements.
3. Finds that the Donor's obligation to pay property taxes for tax years 2017 through and including 2019 with respect to the Property has been satisfied.

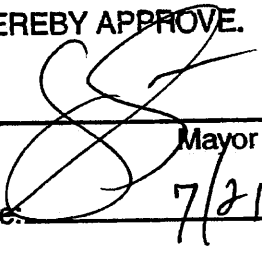
Further finds that beginning with the City's tax assessment as of December 31, 2020 for tax year 2021 and thereafter, any portion of the Property that is not the Donation Property in accordance with the terms of the Donation Agreement, will no longer benefit from the TSA. Accordingly, the remaining St. Joseph's property shall be assessed at full and fair cash value to the owner of record in accordance with applicable law without reference to the TSA. Remaining plats and lots to be assessed at FMV as of December 31, 2020 (which assessments have remained unchanged from the City's assessment of FMV as of December 31, 2019), attached as Exhibit C with the amount of the assessment for 21 Peace Street (Plat 44, Lot 259) to be adjusted following the donation of the Donation Parcels to the City such that only the square footage that is allocated to the West Building once separated into a separate tax parcel or condominium unit will be used for calculating fair market value for purposes of assessment. Donor will have the right and ability to challenge the assessment of Fair Market Value for these properties as of December 31, 2020 to the same extent as any other taxpayer.

IN CITY COUNCIL  
JUL 15 2021

READ AND PASSED

  
JOHN J. IGLIOZZI, PRESIDENT  
  
Tina L. Mastromauro  
ACTING CLERK

I HEREBY APPROVE.

  
\_\_\_\_\_  
Mayor  
Date: 7/21/21

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

# EXHIBIT A

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

Print Date: 11/6/2020

Tax Year: 2019

## City of Providence Duplicate Bill by Account

Urban Land Development Company LLC  
 c/o Puolino Properties  
 100 Westminster St Unit 1700  
 Providence RI 02903

**\*AC92236151001\***

ACCOUNT NO: 92236151001  
 LENDER:

2019 TAX DUE:	\$86,608.08
2019 INTEREST DUE:	\$14,723.36
PRIOR YEARS TAXES DUE:	\$172,166.62
PRIOR YEARS INTEREST DUE:	\$60,258.32

<b>TOTAL AMOUNT DUE:</b>	<b>\$333,756.38</b>
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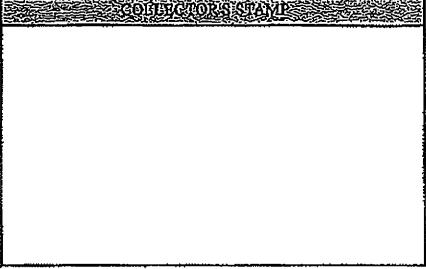
**DESCRIPTION**

REAL ESTATE												
YR	PLAT/LOT	PROPERTY LOC.	TOTAL A.	ORIG. DUE	ADJ/AB.	CHARGES.	INT.	REVERS.	REFUND	PAYMENTS	TOT. DUE	
2019	044-0233-0000	53 Whitmarsh St	\$60,000.00	\$2,202.00		\$300.00	\$0.00				\$2,502.00	
2019	044-0234-0000	57 Whitmarsh St	\$73,200.00	\$2,686.44		\$300.00	\$0.00				\$2,986.44	
2019	044-0240-0000	31 Whitmarsh St	\$82,900.00	\$3,042.44		\$300.00	\$0.00				\$3,342.44	
2019	044-0241-0000	29 Whitmarsh St	\$54,800.00	\$2,011.16		\$300.00	\$0.00				\$2,311.16	
2019	044-0242-0000	16 Peace St	\$75,600.00	\$2,921.32		\$300.00	\$0.00				\$3,221.32	
2019	044-0247-0000	10 Peace St	\$59,700.00	\$2,191.00		\$300.00	\$0.00				\$2,491.00	
2019	044-0249-0000	40 Peace St	\$117,200.00	\$7,971.24		\$300.00	\$0.00				\$8,271.24	
2019	044-0252-0000	48 Peace St	\$57,000.00	\$2,091.92		\$300.00	\$0.00				\$2,391.92	
2019	044-0253-0000	52 Peace St	\$61,900.00	\$2,271.76		\$300.00	\$0.00				\$2,571.76	
2019	044-0254-0000	56 Peace St	\$111,500.00	\$4,092.08		\$300.00	\$0.00				\$4,392.08	
2019	044-0255-0000	60 Peace St	\$55,000.00	\$2,051.56		\$300.00	\$0.00				\$2,351.56	
2019	044-0261-0000	33 Plenty St	\$186,300.00	\$6,837.24		\$300.00	\$0.00				\$7,137.24	
2019	044-0263-0000	39 Plenty St	\$65,600.00	\$2,407.52		\$300.00	\$0.00				\$2,707.52	
2019	044-0264-0000	43 Plenty St	\$56,900.00	\$2,088.24		\$300.00	\$0.00				\$2,388.24	
2019	044-0266-0000	47 Plenty St	\$50,500.00	\$1,853.36		\$300.00	\$0.00				\$2,153.36	
2019	044-0267-0000	55 Plenty St	\$57,100.00	\$2,095.60		\$300.00	\$0.00				\$2,395.60	
2019	044-0268-0000	59 Plenty St	\$57,400.00	\$2,106.60		\$300.00	\$0.00				\$2,406.60	
2019	044-0273-0000	653 Broad St	\$91,800.00	\$3,369.08		\$300.00	\$0.00				\$3,669.08	
2019	044-0286-0000	130 Wesleyan Ave	\$65,900.00	\$2,418.56		\$300.00	\$0.00				\$2,718.56	
2019	044-0287-0000	128 Wesleyan Ave	\$62,100.00	\$2,279.08		\$300.00	\$0.00				\$2,579.08	
2019	044-0288-0000	124 Wesleyan Ave	\$60,100.00	\$2,205.68		\$300.00	\$0.00				\$2,505.68	
2019	044-0289-0000	118 Wesleyan Ave	\$61,200.00	\$2,246.04		\$300.00	\$0.00				\$2,546.04	
2019	044-0290-0000	114 Wesleyan Ave	\$61,700.00	\$2,264.40		\$300.00	\$0.00				\$2,564.40	
2019	044-0291-0000	112 Wesleyan Ave	\$59,200.00	\$2,172.64		\$300.00	\$0.00				\$2,472.64	
2019	044-0292-0000	106 Wesleyan Ave	\$61,800.00	\$2,268.08		\$300.00	\$0.00				\$2,568.08	
2019	044-0294-0000	96 Wesleyan Ave	\$107,700.00	\$3,952.60		\$300.00	\$0.00				\$4,252.60	
2019	044-0722-0000	649 Broad St	\$43,500.00	\$1,596.48		\$300.00	\$0.00				\$1,896.48	
2019	044-0730-0000	132 Wesleyan Ave	\$68,500.00	\$2,513.96		\$300.00	\$0.00				\$2,813.96	
<b>REAL ESTATE TOTAL:</b>				<b>\$78,208.08</b>		<b>\$8,400.00</b>	<b>\$0.00</b>					
											Interest as of date:	\$14,723.36
											<b>TOTAL:</b>	<b>\$101,331.44</b>

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>QTR1</u>	<u>QTR2</u>	<u>QTR3</u>	<u>QTR4</u>
REAL ESTATE TAX:	\$172,166.62	\$86,608.08	\$19,552.02	\$19,552.02	\$19,552.02	\$27,952.02
TANGIBLE TAX:						
EXCISE TAX:						
INTEREST:	60,258.32	14,723.36	14,723.36	0.00	0.00	0.00
PENALTY/CHARGES:	\$16,800.00	\$8,400.00				\$8,400.00
SUB TOTAL:	\$77,058.32	\$23,123.36	\$14,723.36			\$8,400.00
TOTAL CREDITS:	\$7,313.84					
TOTAL PAYMENTS:	\$14,193.33					

<b>TOTAL AMOUNT DUE :</b>	<b>\$132,424.94</b>	<b>\$101,351.44</b>	<b>\$34,275.38</b>	<b>\$19,552.02</b>	<b>\$19,552.02</b>	<b>\$27,952.02</b>
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Attachment: Certificates 62H (36437 : Certificates (62H and 62I))



Print Date: 11/6/2020

Tax Year: 2020

## City of Providence Duplicate Bill by Account

Urban Land Development Company LLC  
 c/o Paolino Properties  
 100 Westminster St Unit 1700  
 Providence RI 02903

\*AC92236151001\*

ACCOUNT NO: 92236151001  
 LENDER:

2020 TAX DUE:	\$78,208.08
2020 INTEREST DUE:	\$3,910.39
PRIOR YEARS TAXES DUE:	\$258,774.70
PRIOR YEARS INTEREST DUE:	\$74,981.68

<b>TOTAL AMOUNT DUE:</b>	<b>\$415,874.85</b>
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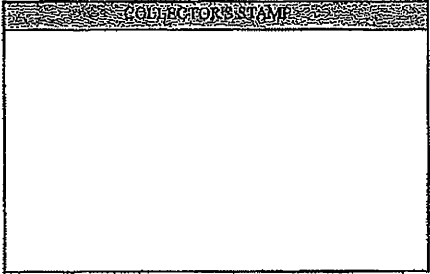
DESCRIPTION

REAL ESTATE											
YR	PLAT/LOT	PROPERTY LOC.	TOTAL A.	ORIG. DUE	ADJ/AB.	CHARGES.	INT.	REVERS.	REFUND	PAYMENTS	TOT. DUE
2020	044-0233-0000	53 Whitmarsh St	\$60,000.00	\$2,202.00		\$0.00	\$0.00				\$2,202.00
2020	044-0234-0000	57 Whitmarsh St	\$73,200.00	\$2,686.44		\$0.00	\$0.00				\$2,686.44
2020	044-0240-0000	31 Whitmarsh St	\$82,900.00	\$3,042.44		\$0.00	\$0.00				\$3,042.44
2020	044-0241-0000	29 Whitmarsh St	\$54,800.00	\$2,011.16		\$0.00	\$0.00				\$2,011.16
2020	044-0242-0000	16 Peace St	\$79,600.00	\$2,921.32		\$0.00	\$0.00				\$2,921.32
2020	044-0247-0000	10 Peace St	\$59,700.00	\$2,191.00		\$0.00	\$0.00				\$2,191.00
2020	044-0249-0000	40 Peace St	\$217,200.00	\$7,971.24		\$0.00	\$0.00				\$7,971.24
2020	044-0252-0000	48 Peace St	\$57,000.00	\$2,091.92		\$0.00	\$0.00				\$2,091.92
2020	044-0253-0000	52 Peace St	\$61,900.00	\$2,271.76		\$0.00	\$0.00				\$2,271.76
2020	044-0254-0000	56 Peace St	\$11,500.00	\$4,092.08		\$0.00	\$0.00				\$4,092.08
2020	044-0255-0000	60 Peace St	\$55,900.00	\$2,051.56		\$0.00	\$0.00				\$2,051.56
2020	044-0261-0000	33 Plenty St	\$186,300.00	\$6,837.24		\$0.00	\$0.00				\$6,837.24
2020	044-0263-0000	39 Plenty St	\$65,600.00	\$2,407.52		\$0.00	\$0.00				\$2,407.52
2020	044-0264-0000	43 Plenty St	\$56,900.00	\$2,088.24		\$0.00	\$0.00				\$2,088.24
2020	044-0266-0000	47 Plenty St	\$50,500.00	\$1,853.36		\$0.00	\$0.00				\$1,853.36
2020	044-0267-0000	55 Plenty St	\$57,100.00	\$2,095.60		\$0.00	\$0.00				\$2,095.60
2020	044-0268-0000	59 Plenty St	\$57,400.00	\$2,106.60		\$0.00	\$0.00				\$2,106.60
2020	044-0273-0000	653 Broad St	\$91,800.00	\$3,369.08		\$0.00	\$0.00				\$3,369.08
2020	044-0286-0000	130 Wesleyan Ave	\$65,900.00	\$2,418.56		\$0.00	\$0.00				\$2,418.56
2020	044-0287-0000	128 Wesleyan Ave	\$62,100.00	\$2,279.08		\$0.00	\$0.00				\$2,279.08
2020	044-0288-0000	124 Wesleyan Ave	\$50,100.00	\$2,285.68		\$0.00	\$0.00				\$2,285.68
2020	044-0289-0000	118 Wesleyan Ave	\$61,200.00	\$2,246.04		\$0.00	\$0.00				\$2,246.04
2020	044-0290-0000	114 Wesleyan Ave	\$61,700.00	\$2,264.40		\$0.00	\$0.00				\$2,264.40
2020	044-0291-0000	112 Wesleyan Ave	\$59,200.00	\$2,172.64		\$0.00	\$0.00				\$2,172.64
2020	044-0292-0000	106 Wesleyan Ave	\$61,800.00	\$2,268.08		\$0.00	\$0.00				\$2,268.08
2020	044-0294-0000	96 Wesleyan Ave	\$107,700.00	\$3,952.60		\$0.00	\$0.00				\$3,952.60
2020	044-0722-0000	649 Broad St	\$43,500.00	\$1,596.48		\$0.00	\$0.00				\$1,596.48
2020	044-0730-0000	132 Wesleyan Ave	\$68,500.00	\$2,513.96		\$0.00	\$0.00				\$2,513.96
<b>REAL ESTATE TOTAL:</b>				<b>\$78,208.08</b>		<b>\$0.00</b>	<b>\$0.00</b>				<b>\$82,118.47</b>
										Interest as of date:	\$3,910.39

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>QTR1</u>	<u>QTR2</u>	<u>QTR3</u>	<u>QTR4</u>
REAL ESTATE TAX:	\$258,774.70	\$78,208.08	\$19,552.02	\$19,552.02	\$19,552.02	\$19,552.02
TANGIBLE TAX:						
EXCISE TAX:						
INTEREST:	74,981.68	3,910.39	3,910.39	0.00	0.00	0.00
PENALTY/CHARGES:	\$25,209.00					
SUB TOTAL:	\$100,181.68	\$3,910.39	\$3,910.39			
TOTAL CREDITS:	\$7,313.84					
TOTAL PAYMENTS:	\$14,193.33					

<b>TOTAL AMOUNT DUE :</b>	<b>\$333,756.38</b>	<b>\$82,118.47</b>	<b>\$23,462.41</b>	<b>\$19,552.02</b>	<b>\$19,552.02</b>	<b>\$19,552.02</b>
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Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

Print Date: 11/6/2020

Tax Year: 2017

## City of Providence Duplicate Bill by Account

21 Peace Street LLC  
 c/o Paolino Properties  
 100 Westminster St Unit 1700  
 Providence RI 02903

\*AC92236150001\*

ACCOUNT NO: 92236150001  
 LENDER:

2017 TAX DUE:	\$359,859.96
2017 INTEREST DUE:	\$147,542.57
PRIOR YEARS TAXES DUE:	
PRIOR YEARS INTEREST DUE:	\$0.00

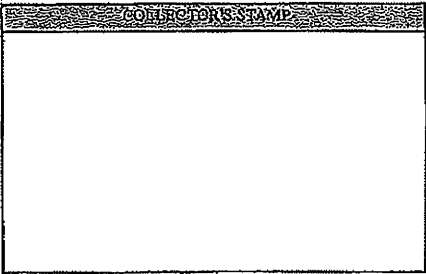
TOTAL AMOUNT DUE:	\$507,402.53
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DESCRIPTION

REAL ESTATE											
YR	PLAT/LOT	PROPERTY LOC.	TOTAL A.	ORIG. DUE	ADJ/AB.	CHARGES.	INT.	REVERS.	REFUND	PAYMENTS	TOT. DUE
2017	044-0135-0000	52 Plenty St	\$61,100.00	\$2,242.40		\$300.00	\$0.00				\$2,542.40
2017	044-0150-0000	89 Peace St	\$72,200.00	\$2,649.76		\$300.00	\$0.00				\$2,949.76
2017	044-0205-0000	62 Plenty St	\$70,200.00	\$2,876.36		\$300.00	\$0.00				\$3,176.36
2017	044-0256-0000	81 Peace St	\$68,800.00	\$2,524.96		\$300.00	\$0.00				\$2,824.96
2017	044-0257-0000	73 Peace St	\$65,400.00	\$2,400.20		\$300.00	\$0.00				\$2,700.20
2017	044-0258-0000	56 Plenty St	\$59,300.00	\$2,176.32		\$300.00	\$0.00				\$2,476.32
2017	044-0259-0000	21 Peace St	\$9,075,900.00	\$333,085.56		\$300.00	\$0.00				\$333,385.56
2017	044-0265-0000	77 Peace St	\$72,200.00	\$2,649.76		\$300.00	\$0.00				\$2,949.76
2017	044-0711-0000	69 Peace St	\$65,600.00	\$2,407.52		\$300.00	\$0.00				\$2,707.52
2017	044-0719-0000	61 Peace St	\$113,000.00	\$4,147.12		\$300.00	\$0.00				\$4,447.12
REAL ESTATE TOTAL:			\$356,859.96			\$3,000.00	\$0.00			Interest as of date:	\$147,542.57
											\$507,402.53

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>QTR1</u>	<u>QTR2</u>	<u>QTR3</u>	<u>QTR4</u>
REAL ESTATE TAX:		\$359,859.96	\$89,214.99	\$89,214.99	\$89,214.99	\$89,214.99
TANGIBLE TAX:						
EXCISE TAX:						
INTEREST:	0.00	147,542.57	147,542.57	0.00	0.00	0.00
PENALTY/CHARGES:		\$3,000.00				\$3,000.00
SUB TOTAL:		\$150,542.57	\$147,542.57			\$3,000.00
TOTAL CREDITS:						
TOTAL PAYMENTS:						

TOTAL AMOUNT DUE :	\$507,402.53	\$236,757.56	\$89,214.99	\$89,214.99	\$92,214.99
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Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

Print Date: 11/06/2020

Tax Year: 2018

## City of Providence Duplicate Bill by Account

21 Peace Street LLC  
 c/o Paolino Properties  
 100 Westminster St Unit 1700  
 Providence RI 02903

\*AC92236150001\*

ACCOUNT NO: 92236150001  
 LENDER:

2018 TAX DUE:	\$359,859.96
2018 INTEREST DUE:	\$104,359.38
PRIOR YEARS TAXES DUE:	\$359,859.96
PRIOR YEARS INTEREST DUE:	\$147,542.57

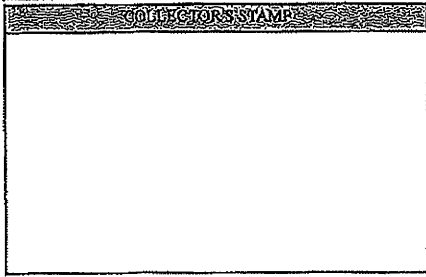
TOTAL AMOUNT DUE:	\$971,621.87
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**DESCRIPTION**

REAL ESTATE											
YR	PLAT/LOT	PROPERTY LOC.	TOTAL	ORIG. DUE	ADJ/AB.	CHARGES	INT.	REVERS.	REFUND	PAYMENTS	TOT. DUE
2018	044-0135-0000	52 Plenty St	\$61,100.00	\$2,242.40		\$300.00	\$0.00				\$2,542.40
2018	044-0150-0000	89 Peace St	\$72,200.00	\$2,649.76		\$300.00	\$0.00				\$2,949.76
2018	044-0205-0000	62 Plenty St	\$70,200.00	\$2,576.36		\$300.00	\$0.00				\$2,876.36
2018	044-0256-0000	81 Peace St	\$68,800.00	\$2,524.96		\$300.00	\$0.00				\$2,824.96
2018	044-0257-0000	73 Peace St	\$65,400.00	\$2,400.20		\$300.00	\$0.00				\$2,700.20
2018	044-0258-0000	56 Plenty St	\$59,300.00	\$2,176.32		\$300.00	\$0.00				\$2,476.32
2018	044-0259-0000	21 Peace St	\$9,075,900.00	\$333,085.56		\$300.00	\$0.00				\$333,385.56
2018	044-0265-0000	77 Peace St	\$72,200.00	\$2,649.76		\$300.00	\$0.00				\$2,949.76
2018	044-0711-0000	69 Peace St	\$65,600.00	\$2,407.52		\$300.00	\$0.00				\$2,707.52
2018	044-0719-0000	61 Peace St	\$113,000.00	\$4,147.12		\$300.00	\$0.00				\$4,447.12
REAL ESTATE TOTAL:			\$356,859.96			\$3,000.00	\$0.00				\$4,000.00
										Interest as of date:	\$104,359.38
											\$464,219.34

	PRIOR YEARS	CURRENT YEAR	QTR1	QTR2	QTR3	QTR4
REAL ESTATE TAX:	\$359,859.96	\$359,859.96	\$89,214.99	\$89,214.99	\$89,214.99	\$92,214.99
TANGIBLE TAX:						
EXCISE TAX:						
INTEREST:	147,542.57	104,359.38	104,359.38	0.00	0.00	0.00
PENALTY/CHARGES:	\$3,000.00	\$3,000.00				\$3,000.00
SUB TOTAL:	\$150,542.57	\$107,359.38	\$104,359.38			\$3,000.00
TOTAL CREDITS:						
TOTAL PAYMENTS:						

<b>TOTAL AMOUNT DUE :</b>	\$507,402.53	\$464,219.34	\$193,574.37	\$89,214.99	\$89,214.99	\$92,214.99
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Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

Print Date: 11/6/2020

Tax Year: 2019

## City of Providence Duplicate Bill by Account

21 Peace Street LLC  
 c/o Paolino Properties  
 100 Westminster St Unit 1700  
 Providence RI 02903

\*AC92236150001\*

ACCOUNT NO: 92236150001  
 LENDER:

2019 TAX DUE:	\$385,674.68
2019 INTEREST DUE:	\$65,564.70
PRIOR YEARS TAXES DUE:	\$719,719.92
PRIOR YEARS INTEREST DUE:	\$251,901.95

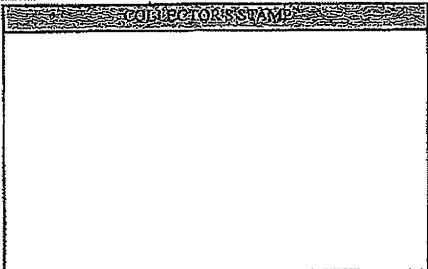
TOTAL AMOUNT DUE:	\$1,422,861.25
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DESCRIPTION

REAL ESTATE											
YR	PLAT/LOT	PROPERTY LOC.	TOTAL A.	ORIG. DUE	ADJ./AB.	CHARGES	INT.	REVERS.	REFUND	PAYMENTS	TOT. DUE
2019	044-0135-0000	52 Plenty St	\$61,100.00	\$2,242.40		\$300.00	\$0.00				\$2,542.40
2019	044-0150-0000	89 Pence St	\$74,000.00	\$2,715.80		\$300.00	\$0.00				\$3,015.80
2019	044-0205-0000	62 Plenty St	\$70,200.00	\$2,576.36		\$300.00	\$0.00				\$2,876.36
2019	044-0256-0000	81 Peace St	\$69,700.00	\$2,558.00		\$300.00	\$0.00				\$2,858.00
2019	044-0257-0000	73 Peace St	\$61,200.00	\$2,246.04		\$300.00	\$0.00				\$2,546.04
2019	044-0258-0000	56 Plenty St	\$59,300.00	\$2,176.32		\$300.00	\$0.00				\$2,476.32
2019	044-0259-0000	21 Pence St	\$5,779,009.00	\$358,889.32		\$300.00	\$0.00				\$359,189.32
2019	044-0265-0000	77 Pence St	\$74,000.00	\$2,715.80		\$300.00	\$0.00				\$3,015.80
2019	044-0711-0000	69 Pence St	\$65,600.00	\$2,407.52		\$300.00	\$0.00				\$2,707.52
2019	044-0719-0000	61 Peace St	\$113,000.00	\$4,147.12		\$300.00	\$0.00				\$4,447.12
REAL ESTATE TOTAL:			\$382,674.68			\$3,000.00	\$0.00				\$451,239.38
										Interest as of date:	\$65,564.70

	PRIOR YEARS	CURRENT YEAR	QTR1	QTR2	QTR3	QTR4
REAL ESTATE TAX:	\$719,719.92	\$385,674.68	\$95,668.67	\$95,668.67	\$95,668.67	\$98,668.67
TANGIBLE TAX:						
EXCISE TAX:						
INTEREST:	251,901.95	65,564.70	65,564.70	0.00	0.00	0.00
PENALTY/CHARGES:	\$6,000.00	\$3,000.00				\$3,000.00
SUB TOTAL:	\$257,901.95	\$68,564.70	\$65,564.70			\$3,000.00
TOTAL CREDITS:						
TOTAL PAYMENTS:						

<b>TOTAL AMOUNT DUE :</b>	\$971,621.87	\$451,239.38	\$161,233.37	\$95,668.67	\$95,668.67	\$98,668.67
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Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

Tax Year: 2020

Print Date: 11/6/2020

## City of Providence Duplicate Bill by Account

21 Peace Street LLC  
 c/o Paolino Properties  
 100 Westminster St Unit 1700  
 Providence RI 02903

**\*AC92236150001\***

ACCOUNT NO: 92236150001

LENDER:

2020 TAX DUE:	\$382,674.68
2020 INTEREST DUE:	\$19,133.75
PRIOR YEARS TAXES DUE:	\$1,105,394.60
PRIOR YEARS INTEREST DUE:	\$317,466.65

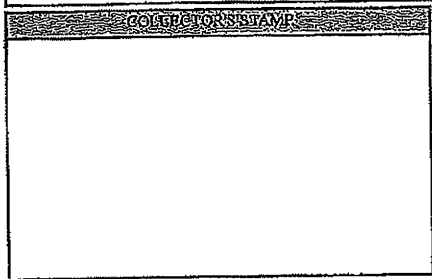
<b>TOTAL AMOUNT DUE:</b>	<b>\$1,824,669.68</b>
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**DESCRIPTION**

REAL ESTATE											
YR	PLAT/LOT	PROPERTY LOC.	TOTAL A.	ORIG. DUE	ADJ/AB.	CHARGES.	INT.	REVERS.	REFUND	PAYMENTS	TOT. DUE
2020	044-0135-0000	52 Plenty St	\$61,100.00	\$2,242.40		\$0.00	\$0.00				\$2,242.40
2020	044-0150-0000	89 Peace St	\$74,000.00	\$2,715.80		\$0.00	\$0.00				\$2,715.80
2020	044-0205-0000	62 Plenty St	\$70,200.00	\$2,576.36		\$0.00	\$0.00				\$2,576.36
2020	044-0256-0000	81 Peace St	\$69,700.00	\$2,558.00		\$0.00	\$0.00				\$2,558.00
2020	044-0257-0000	73 Peace St	\$61,200.00	\$2,246.04		\$0.00	\$0.00				\$2,246.04
2020	044-0258-0000	56 Plenty St	\$59,300.00	\$2,176.32		\$0.00	\$0.00				\$2,176.32
2020	044-0259-0000	21 Peace St	\$9,779,000.00	\$358,889.32		\$0.00	\$0.00				\$358,889.32
2020	044-0265-0000	77 Peace St	\$74,000.00	\$2,715.80		\$0.00	\$0.00				\$2,715.80
2020	044-0711-0000	69 Peace St	\$65,600.00	\$2,407.52		\$0.00	\$0.00				\$2,407.52
2020	044-0719-0000	61 Peace St	\$113,000.00	\$4,147.12		\$0.00	\$0.00				\$4,147.12
<b>REAL ESTATE TOTAL:</b>			<b>\$382,674.68</b>			<b>\$0.00</b>	<b>\$0.00</b>			Interest as of date:	<b>\$19,133.75</b>
											<b>\$401,808.43</b>

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>QTR1</u>	<u>QTR2</u>	<u>QTR3</u>	<u>QTR4</u>
REAL ESTATE TAX:	\$1,105,394.60	\$382,674.68	\$95,668.67	\$95,668.67	\$95,668.67	\$95,668.67
TANGIBLE TAX:						
EXCISE TAX:						
INTEREST:	317,466.65	19,133.75	19,133.75	0.00	0.00	0.00
PENALTY/CHARGES:	\$9,000.00					
SUB TOTAL:	\$326,466.65	\$19,133.75	\$19,133.75			
TOTAL CREDITS:						
TOTAL PAYMENTS:						

<b>TOTAL AMOUNT DUE :</b>	<b>\$1,422,861.25</b>	<b>\$401,808.43</b>	<b>\$114,802.42</b>	<b>\$95,668.67</b>	<b>\$95,668.67</b>	<b>\$95,668.67</b>
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Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

Tax Year: 2017

Print Date: 11/6/2020

## City of Providence Duplicate Bill by Account

Urban Land Development Company LLC  
 c/o Paolino Properties  
 100 Westminster St Unit 1700  
 Providence RI 02903

**\*AC92236151001\***

ACCOUNT NO: 92236151001  
 LENDER:

2017 TAX DUE:	\$86,083.30
2017 INTEREST DUE:	\$35,294.17
PRIOR YEARS TAXES DUE:	
PRIOR YEARS INTEREST DUE:	\$0.00

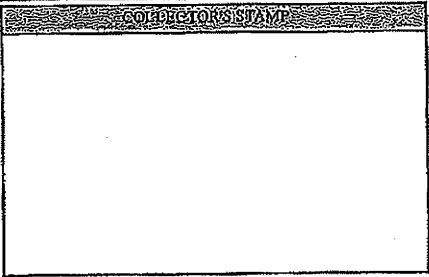
<b>TOTAL AMOUNT DUE:</b>	<b>\$121,377.47</b>
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DESCRIPTION											
REAL ESTATE											
YR	PLAT/LOT	PROPERTY LOC.	TOTAL A.	ORIG. DUE	ADJ/AB.	CHARGES	INT.	REVERS.	REFUND	PAYMENTS	TOT. DUE
2017	044-0233-0000	53 Whitmarsh St	\$59,700.00	\$2,191.00		\$300.00	\$0.00				\$2,491.00
2017	044-0234-0000	57 Whitmarsh St	\$72,200.00	\$2,649.76		\$300.00	\$0.00				\$2,949.76
2017	044-0240-0000	31 Whitmarsh St	\$81,900.00	\$3,005.76		\$300.00	\$0.00				\$3,305.76
2017	044-0241-0000	29 Whitmarsh St	\$53,900.00	\$1,978.16		\$300.00	\$0.00				\$2,278.16
2017	044-0242-0000	16 Peace St	\$79,600.00	\$2,921.32		\$300.00	\$0.00				\$3,221.32
2017	044-0247-0000	10 Peace St	\$59,700.00	\$2,191.00		\$300.00	\$0.00				\$2,491.00
2017	044-0249-0000	40 Peace St	\$215,600.00	\$7,912.52		\$300.00	\$0.00				\$8,212.52
2017	044-0252-0000	48 Peace St	\$57,000.00	\$2,091.92		\$300.00	\$0.00				\$2,391.92
2017	044-0253-0000	52 Peace St	\$56,700.00	\$2,080.92		\$300.00	\$0.00				\$2,380.92
2017	044-0254-0000	56 Peace St	\$111,500.00	\$4,092.08		\$300.00	\$0.00				\$4,392.08
2017	044-0255-0000	60 Peace St	\$55,300.00		\$2,029.51	\$300.00	\$0.00				\$2,329.51
2017	044-0261-0000	33 Plenty St	\$189,600.00	\$6,958.32		\$300.00	\$0.00				\$7,258.32
2017	044-0263-0000	39 Plenty St	\$63,400.00	\$2,326.80		\$300.00	\$0.00				\$2,626.80
2017	044-0264-0000	43 Plenty St	\$56,900.00	\$2,088.24		\$300.00	\$0.00				\$2,388.24
2017	044-0266-0000	47 Plenty St	\$50,500.00	\$1,853.36		\$300.00	\$0.00				\$2,153.36
2017	044-0267-0000	55 Plenty St	\$57,100.00	\$2,095.60		\$300.00	\$0.00				\$2,395.60
2017	044-0268-0000	59 Plenty St	\$57,200.00	\$2,099.24		\$300.00	\$0.00				\$2,399.24
2017	044-0273-0000	653 Broad St	\$91,800.00	\$3,369.08		\$300.00	\$0.00				\$3,669.08
2017	044-0286-0000	130 Wesleyan Ave	\$64,700.00	\$2,374.52		\$300.00	\$0.00				\$2,674.52
2017	044-0287-0000	128 Wesleyan Ave	\$61,700.00	\$2,264.40		\$300.00	\$0.00				\$2,564.40
2017	044-0288-0000	124 Wesleyan Ave	\$59,700.00	\$2,191.00		\$300.00	\$0.00				\$2,491.00
2017	044-0289-0000	118 Wesleyan Ave	\$60,800.00	\$2,231.36		\$300.00	\$0.00				\$2,531.36
2017	044-0290-0000	114 Wesleyan Ave	\$61,300.00	\$2,249.72		\$300.00	\$0.00				\$2,549.72
2017	044-0291-0000	112 Wesleyan Ave	\$60,900.00	\$2,235.04		\$300.00	\$0.00				\$2,535.04
2017	044-0292-0000	106 Wesleyan Ave	\$60,600.00	\$2,224.04		\$300.00	\$0.00				\$2,524.04
2017	044-0294-0000	96 Wesleyan Ave	\$105,400.00	\$3,868.20		\$300.00	\$0.00				\$4,168.20
2017	044-0722-0000	649 Broad St	\$43,500.00	\$1,596.48		\$300.00	\$0.00				\$1,896.48
2017	044-0730-0000	132 Wesleyan Ave	\$68,500.00		\$2,513.95	\$300.00	\$0.00				\$2,813.95
<b>REAL ESTATE TOTAL:</b>			<b>\$73,139.84</b>	<b>\$4,543.46</b>		<b>\$8,400.00</b>	<b>\$0.00</b>				<b>\$121,377.47</b>
Interest as of date:											\$35,294.17

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>QTR1</u>	<u>QTR2</u>	<u>QTR3</u>	<u>QTR4</u>
REAL ESTATE TAX:		\$86,083.38	\$19,420.83	\$19,420.83	\$19,420.83	\$27,820.81
TANGIBLE TAX:						
EXCISE TAX:						
INTEREST:	0.00	35,294.17	35,294.17	0.00	0.00	0.00
PENALTY/CHARGES:		\$8,400.00				\$8,400.00
SUB TOTAL:		\$43,694.17	\$35,294.17			\$8,400.00
TOTAL CREDITS:	\$2,770.38	\$4,543.46	\$1,135.87	\$1,135.87	\$1,135.87	\$1,135.85
TOTAL PAYMENTS:	\$14,193.33					

<b>TOTAL AMOUNT DUE :</b>		\$121,377.47	\$54,715.00	\$19,420.83	\$19,420.83	\$27,820.81
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Attachment: Certificates 62H (36437 : Certificates (62H and 62I))



Print Date: 11/6/2020

Tax Year: 2018

## City of Providence Duplicate Bill by Account

Urban Land Development Company LLC  
 c/o Paulino Properties  
 100 Westminster St Unit 1700  
 Providence RI 02903

\*AC92236151001\*

ACCOUNT NO: 92236151001  
 LENDER:

2018 TAX DUE:	\$86,083.32
2018 INTEREST DUE:	\$24,964.15
PRIOR YEARS TAXES DUE:	\$86,083.30
PRIOR YEARS INTEREST DUE:	\$35,294.17

TOTAL AMOUNT DUE:	\$232,424.94
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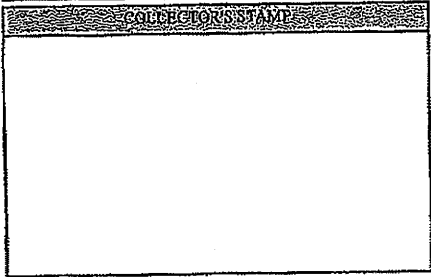
**DESCRIPTION**

REAL ESTATE											
YR	PLAT/LOT	PROPERTY LOC.	TOTALA	ORIG. DUE	ADJ./AB.	CHARGES	INT.	REVERS.	REFUND	PAYMENTS	TOT. DUE
2018	044-0233-0000	53 Whitmarsh St	\$59,700.00	\$2,191.00		\$300.00	\$0.00				\$2,491.00
2018	044-0234-0000	57 Whitmarsh St	\$72,200.00	\$2,649.76		\$300.00	\$0.00				\$2,949.76
2018	044-0240-0000	31 Whitmarsh St	\$81,900.00	\$3,005.76		\$300.00	\$0.00				\$3,305.76
2018	044-0241-0000	29 Whitmarsh St	\$53,900.00	\$1,978.16		\$300.00	\$0.00				\$2,278.16
2018	044-0242-0000	16 Peace St	\$79,600.00	\$2,921.32		\$300.00	\$0.00				\$3,221.32
2018	044-0247-0000	10 Peace St	\$59,700.00	\$2,191.00		\$300.00	\$0.00				\$2,491.00
2018	044-0249-0000	40 Peace St	\$215,600.00	\$7,912.52		\$300.00	\$0.00				\$8,212.52
2018	044-0252-0000	48 Peace St	\$57,000.00	\$2,091.92		\$300.00	\$0.00				\$2,391.92
2018	044-0253-0000	52 Peace St	\$56,700.00	\$2,080.92		\$300.00	\$0.00				\$2,380.92
2018	044-0254-0000	56 Peace St	\$111,500.00	\$4,092.08		\$300.00	\$0.00				\$4,392.08
2018	044-0255-0000	60 Peace St	\$55,300.00	\$2,029.52		\$300.00	\$0.00				\$2,329.52
2018	044-0261-0000	33 Plenty St	\$189,600.00	\$6,958.32		\$300.00	\$0.00				\$7,258.32
2018	044-0263-0000	39 Plenty St	\$63,400.00	\$2,326.80		\$300.00	\$0.00				\$2,626.80
2018	044-0264-0000	43 Plenty St	\$56,900.00	\$2,088.24		\$300.00	\$0.00				\$2,388.24
2018	044-0266-0000	47 Plenty St	\$50,500.00	\$1,853.36		\$300.00	\$0.00				\$2,153.36
2018	044-0267-0000	55 Plenty St	\$57,100.00	\$2,095.60		\$300.00	\$0.00				\$2,395.60
2018	044-0268-0000	59 Plenty St	\$57,200.00	\$2,099.24		\$300.00	\$0.00				\$2,399.24
2018	044-0273-0000	653 Broad St	\$91,800.00	\$3,369.08		\$300.00	\$0.00				\$3,669.08
2018	044-0286-0000	130 Wesleyan Ave	\$64,700.00	\$2,374.52		\$300.00	\$0.00				\$2,674.52
2018	044-0287-0000	128 Wesleyan Ave	\$61,700.00	\$2,264.40		\$300.00	\$0.00				\$2,564.40
2018	044-0288-0000	124 Wesleyan Ave	\$59,700.00	\$2,191.00		\$300.00	\$0.00				\$2,491.00
2018	044-0289-0000	118 Wesleyan Ave	\$60,800.00	\$2,231.36		\$300.00	\$0.00				\$2,531.36
2018	044-0290-0000	114 Wesleyan Ave	\$61,300.00	\$2,249.72		\$300.00	\$0.00				\$2,549.72
2018	044-0291-0000	112 Wesleyan Ave	\$60,900.00	\$2,235.04		\$300.00	\$0.00				\$2,535.04
2018	044-0292-0000	106 Wesleyan Ave	\$60,600.00	\$2,224.04		\$300.00	\$0.00				\$2,524.04
2018	044-0294-0000	96 Wesleyan Ave	\$105,400.00	\$3,868.20		\$300.00	\$0.00				\$4,168.20
2018	044-0722-0000	649 Broad St	\$43,500.00	\$1,596.48		\$300.00	\$0.00				\$1,896.48
2018	044-0730-0000	132 Wesleyan Ave	\$68,500.00	\$2,513.96		\$300.00	\$0.00				\$2,813.96
Interest as of date:											\$24,964.15
<b>REAL ESTATE TOTAL:</b>				<b>\$77,683.32</b>		<b>\$8,400.00</b>	<b>\$0.00</b>				<b>\$111,047.47</b>

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>QTR1</u>	<u>QTR2</u>	<u>QTR3</u>	<u>QTR4</u>
REAL ESTATE TAX:	\$86,083.30	\$86,083.32	\$19,420.83	\$19,420.83	\$19,420.83	\$27,828.83
TANGIBLE TAX:						
EXCISE TAX:						
INTEREST:	35,294.17	24,964.15	24,964.15	0.00	0.00	0.00
PENALTY/CHARGES:	\$8,400.00	\$8,400.00				\$8,400.00
SUB TOTAL:	\$43,694.17	\$33,364.15	\$24,964.15			\$8,400.00
TOTAL CREDITS:	\$7,313.84					
TOTAL PAYMENTS:	\$14,193.33					

<b>TOTAL AMOUNT DUE :</b>	<b>\$121,377.47</b>	<b>\$111,047.47</b>	<b>\$44,384.98</b>	<b>\$19,420.83</b>	<b>\$19,420.83</b>	<b>\$27,820.83</b>
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Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

# EXHIBIT B

EXEMPT

Street	plat	lot	Donation
21 Peace Street	44	259	Phase I
96-100 Wesleyan Avenue	44	294	Phase II
114-118 Wesleyan Avenue	44	290 & 289	Phase II
130 Wesleyan Avenue	44	286	Phase II
124 Wesleyan Avenue	44	288	Phase II
106 Wesleyan Avenue	44	292	Phase II
33 Plenty Street	44	261	Phase II
a. Original Lot 261			
b. Original Lot 593			
c. Original Lot 262			
39 Plenty Street	44	263	Phase II
43 Plenty Street	44	264	Phase II
47 Plenty Street	44	266	Phase II
55 Plenty Street	44	267	Phase II
58 Plenty Street	44	268	Phase II
132 Wesleyan Street	44	730	Phase II
112 Wesleyan Street	44	291	Phase II
128 Wesleyan Street	44	287	Phase II

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

# EXHIBIT C

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

FMV 2021

Street	plat	lot	Donation
21 Peace Street	44	259	West bldg*
31 Whitmarsh Street	44	240	No
29 Whitmarsh Street	44	241	No
16 a/k/a 22 Peace Street	44	242	No
89 Peace Street	44	150	No
69-81 Peace Street			
a. 69-71 and 81-83 Peace Street	44	711 & 256	No
b. 73-75 Peace Street	44	257	No
c. 77 Peace Street	44	265	No
53 Whitmarsh Street	44	233	No
647 a/k/a 653 Broad Street & 649 Broad Street	44	273 & 722	No
52 Plenty Street	44	135	No
56 Plenty Street	44	258	No
62 Plenty Street	44	205	No
57 Whitmarsh Street	44	234	No
10 Peace Street	44	247	No
40 Peace Street	44	249	No
48 and 52 Peace Street	44	252 & 253	No
56 Peace Street	44	254	No
60 Peace Street	44	255	No
61 Peace Street	44	719	No
* after East Bldg is separated and donated to City			

Attachment: Certificates 62H (36437 : Certificates (62H and 62I))

# Exhibit 3



## Committee on Finance Regular Meeting

~ Amended Agenda ~

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Thursday, September 22, 2022

5:30 PM

Committee "B" (City Hall 3rd Floor)  
25 Dorrance Street,  
Providence, RI 02903

For Viewing Purposes Only:

<https://providenceri-gov.zoom.us/j/89859185467>

Or by phone:

Dial: US: 1-646-876-9923 or 1-877-853-5257 (Toll Free)

Webinar ID: 898 5918 5467

International numbers available:

<https://providenceri-gov.zoom.us/j/89859185467>

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Meetings are also streamed live on our YouTube Channel: <https://bit.ly/pydmeetings>

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1. An Ordinance Establishing a Tax Stabilization Agreement by and between the City of Providence and Olneyville Housing Corporation d/b/a One Neighborhood Builders (ONE/NB), for the property located on Assessor's Plat 96, Lot 341 (72 King Street). *(To be scheduled for Public Hearing only)*
2. An Ordinance in Amendment of Ordinance No. 2019-55, No. 541, Approved December 13, 2019, "An Ordinance Establishing a Tax Stabilization Agreement for Westminster Partners, LLC, located on Assessor's Plat 20, Lot 409, (203 Westminster Street)". *(To be scheduled for Public Hearing only)*
3. An Ordinance Establishing a Tax Stabilization Agreement for High Rock Westminster Street, LLC. *(To be scheduled for Public Hearing only)*
4. An Ordinance making an Appropriation of Three Million Five Hundred Eighty Six Thousand Four Hundred Fifty Seven Dollars (\$3,586,457), for the Water Supply Board Water Quality Protection Fund for the Fiscal Year ending June 30, 2023.
5. An Ordinance making an Appropriation of Ninety Two Million Four Hundred Eighty Thousand Forty One Dollars (\$92,480,041), for the support of the Providence Water Supply Board Operating Budget 2022-2023 for the Fiscal Year ending June 30, 2023.
6. An Ordinance making an Appropriation of Two Million Three Hundred Ninety Three Thousand Four Hundred Eighty One Dollars (\$2,393,481), for the Water Supply Board Meter Replacement Fund for the Fiscal Year ending June 30, 2023.
7. An Ordinance making an Appropriation of Eighty Five Million Seven Hundred Sixty Three Thousand One Hundred Eighty Nine Dollars (\$85,763,189), for the Water Supply Board Infrastructure Replacement Program Fund for the Fiscal Year ending June 30, 2023.



8. An Ordinance making an Appropriation of Three Million Six Hundred Sixty Seven Thousand Four Hundred Forty Two Dollars (\$3,667,442), for the Water Supply Board Capital Fund for the Fiscal Year Ending June 30, 2023.
9. An Ordinance making an Appropriation of One Million Six Hundred Forty One Thousand Six Hundred Twenty Five Dollars (\$1,641,625), for the Water Supply Board Revenue Reserve Fund for Fiscal Year ending June 30, 2023.
10. An Ordinance making an Appropriation of Five Million Four Hundred Fifty Three Thousand Nine Hundred Eighty Three Dollars (\$5,453,983), for the Water Supply Board Lead Service Replacement Fund for Fiscal Year ending June 30, 2023.
11. An Ordinance making an Appropriation of Five Million Three Hundred Eighty Two Thousand Four Hundred Twenty Eight Dollars (\$5,382,428), for the Water Supply Board Chemical and Sludge Fund for the Fiscal Year ending June 30, 2023.
12. An Ordinance making an Appropriation of Two Hundred Forty Four Thousand One Hundred Eighty Six Dollars (\$244,186), for the Water Supply Board Western Cranston Fund for the Fiscal Year ending June 30, 2023.
13. An Ordinance making an Appropriation of Nine Hundred Eighty Thousand Seven Hundred Forty One Dollars (\$980,741), for the Water Supply Board Property Tax Refund Fund for the Fiscal Year ending June 30, 2023.
14. An Ordinance making an Appropriation of Three Million Three Hundred Seven Thousand Six Hundred Sixty One Dollars (\$3,307,661), for the Water Supply Board Equipment Replacement Fund for the Fiscal Year ending June 30, 2023.
15. An Ordinance making an Appropriation of Three Million Four Hundred Forty Two Thousand Nine Hundred Thirty Two Dollars (\$3,442,932), for the Water Supply Board Insurance Fund for the Fiscal Year ending June 30, 2023.
16. An Ordinance Establishing a Compensation Plan for the Water Supply Board and Repealing Ordinance Chapter 2021-35, effective October 29, 2021.

17. An Ordinance Establishing the Classes of Positions, the Maximum Number of Employees and the Number of Employees in Certain Classes in the Water Supply Board and Repealing Ordinance Chapter 2021-36, Effective October 29, 2021.
18. Certificates from City Assessor (No. 61F and 61G), recommending the same be cancelled pursuant to the provisions of Sections 14 and 15 of Title 44, Chapter 7 of the General Laws of the State of Rhode Island, 1956, As Amended.
19. Certificates from City Assessor (No. 62H and 62I), recommending the same be cancelled pursuant to the provisions of Sections 14 and 15 of Title 44, Chapter 7 of the General Laws of the State of Rhode Island, 1956, As Amended.

**PER ORDER THE COMMITTEE ON FINANCE**  
Councilwoman Jo-Ann Ryan, Chairwoman

**The City of Providence is committed to providing individuals with disabilities an equal opportunity to participate and benefit from the City's programs, activities and services. If you have a disability and require accommodations in order to fully participate in this activity, contact Leonela Felix, Esq., Ethics Education and ADA Coordinator at 401-680-5333 or [LFelix@ProvidenceRI.gov](mailto:LFelix@ProvidenceRI.gov). Providing at least 72 hours' notice will help to ensure availability.**

# Exhibit 4

**From:** Costa, Gina  
**Sent:** Thursday, August 3, 2023 11:06 AM  
**To:** Mastroianni, Tina <[tmastroianni@providenceri.gov](mailto:tmastroianni@providenceri.gov)>  
**Subject:** RE: Finance Meeting

Thank you

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**From:** Mastroianni, Tina <[tmastroianni@providenceri.gov](mailto:tmastroianni@providenceri.gov)>  
**Sent:** Thursday, August 3, 2023 11:05 AM  
**To:** Costa, Gina <[Gcosta@providenceri.gov](mailto:Gcosta@providenceri.gov)>  
**Subject:** RE: Finance Meeting

Good Morning Gina,

If I remember correctly, but again this was almost a year ago, because the WSB Ordinances were on the agenda I believe they said they couldn't make it so the Chairwoman decided to cancel the meeting.

Again that is my best recollection. I did find a text between myself and the Chairwoman on September 21<sup>st</sup> where I explained that Water wasn't ready to present, I'm assuming she called me after the text to cancel the meeting.

Best, Tina

*Tina L. Mastroianni*  
*City Clerk*  
*Department of City Clerk*  
[tmastroianni@providenceri.gov](mailto:tmastroianni@providenceri.gov)  
*(401) 680-5392*

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**From:** Costa, Gina <[Gcosta@providenceri.gov](mailto:Gcosta@providenceri.gov)>  
**Sent:** Thursday, August 3, 2023 10:52 AM  
**To:** Mastroianni, Tina <[tmastroianni@providenceri.gov](mailto:tmastroianni@providenceri.gov)>  
**Subject:** Finance Meeting

Good morning Tina,

On September 22, 2022, there was a scheduled Finance Committee meeting. It was cancelled. Would you have the reason for cancellation?



**Gina M. Costa**

**INTERNAL AUDITOR** | OFFICE OF THE INTERNAL AUDITOR

Providence City Hall  
25 Dorrance Street  
Providence, RI 02903  
Phone: 401-680-5577  
Email: [gcosta@providenceri.gov](mailto:gcosta@providenceri.gov)  
Website: [www.providenceri.gov](http://www.providenceri.gov)

# Exhibit 5

OFFICE OF THE CITY ASSESSOR  
CITY HALL  
PROVIDENCE, RHODE ISLAND

CERTIFICATE NO. 62H DATE 10/18/2022

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
2019.....	<u>\$1,709.40</u>	
2020.....	<u>\$103,879.72</u>	
2021.....	<u>\$1,556,473.36</u>	
TOTAL.....	<u>\$1,662,062.48</u>	
GRAND TOTAL.....	<u>\$1,662,062.48</u>	

PREPARED BY: Janice Montague  
Janice Montague, Real Estate Supervisor

CHECKED BY: Dina Stone  
Dina Stone, Assistant Assessor

APPROVED BY: Janesse Muscatelli  
Janesse Muscatelli, City Tax Assessor

Attachment: Certificates (62H and 62I) (38678 : Certificates from City Assessor (62H and 62I))

Attachment: Certificates (62H and 62I) (38678 : Certificates from City Assessor (62H and 62I))

January 1, 2022 to March 31, 2022

Plat/Lot	Year	Name	Entry Date	AMOUNT	TRANS_TYPE	Reason Code	NOTES	Modified by	Location
002-0274-0002	2021	Providence Community Health Centers Inc	3/7/22	(\$4,965.52)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
002-0274-0003	2021	Providence Community Health Centers Inc	3/7/22	(\$4,965.52)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
002-0274-0004	2021	PROVIDENCE COMMUNITY HEALTH CENTER	3/7/22	(\$4,026.00)	ab	Exempt	Legislation passed 6/1/2021 recongnizing exempt status	dstone	1 Randall Sq
002-0274-0014	2021	Providence Community Health Centers Inc	3/7/22	(\$1,343.24)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
002-0274-0015	2021	Providence Community Health Centers Inc	3/7/22	(\$7,233.60)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
002-0274-030N	2021	Providence Community Health Centers Inc	3/7/22	(\$19,150.08)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	1 Randall Sq
005-0277-0000	2021	LONNIE STALLWORTH	3/21/22	(\$2,494.18)	ab	HOO	Homestead & elderly applied w/ 12% penalty	dstone	25 Tecumseh St
005-0431-0000	2021	Jeffrey M Callanan	2/15/22	(\$2,803.77)	ab	HOO	Homestead	Gmolero	56 Duncan Ave
006-0208-0000	2021	Jeom Soon Kim	2/2/22	(\$4,699.82)	ab	HOO	Full hs	Jmontague	57 Forest St
006-0212-0000	2021	Christopher M Davidson	1/28/22	(\$4,838.32)	ab	HOO	Full rate hs	Jmontague	114 Ivy St
006-0288-0000	2021	Emily Jean Taylor	2/22/22	(\$3,474.09)	ab	HOO	14% penalty/late filing	Jmontague	29 Hart St
006-0305-0000	2021	Shivam Patel	3/8/22	(\$2,627.53)	ab	HOO	Full hs	Jmontague	578 Hope St
006-0408-0000	2021	Carl S Nowiszewski	3/10/22	(\$4,541.67)	ab	HOO	Full rate hs	Jmontague	15 Belair Ave
007-0057-0003	2021	Anne Marie McGrail	1/5/22	(\$1,985.80)	ab	HOO	12% penalty/late filing	Jmontague	32 Sargent Ave
008-0012-0000	2021	Osaretin A Porter	3/8/22	(\$2,936.41)	ab	HOO	Full hs	Jmontague	44 Pleasant St
008-0206-0001	2021	Nicholas D Levesque	2/9/22	(\$1,502.13)	ab	HOO	Prorate Jul-Dec(6mths)	Jmontague	228 Morris Ave Unit 1
008-0366-0000	2021	Lorenzo Lagos	1/21/22	(\$2,834.64)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	69 Brenton Ave
009-0530-0002	2021	Daniel J Furie	2/23/22	(\$4,553.43)	ab	HOO	Homestead applied in full	Gmolero	260 Brown St Unit 2
009-0534-0007	2021	Sochitra Nina Vongsomphou	1/25/22	(\$348.76)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	24 Camp St
009-0593-00A1	2021	Mark J Flanagan Trustee	1/4/22	(\$5,818.79)	ab	HOO	Full rate hs	Jmontague	2 Pratt St Unit A1
009-0604-0000	2021	Deepak Diwan	1/20/22	(\$6,666.60)	ab	HOO	Hs applied	Jmontague	170 Congdon St
010-0159-0102	2021	Mamiko Yajima	2/7/22	(\$3,737.70)	ab	HOO	14% penalty/late filing	Jmontague	102 Pratt St
010-0389-0011	2021	EMILY CHEN	1/20/22	(\$1,229.98)	ab	HOO	Hs applied	Jmontague	178 Bowen St
015-0190-0000	2021	Julia James Carlson	2/18/22	(\$4,947.40)	ab	HOO	Full rate hs	Jmontague	202 Butler Ave
015-0360-T201	2021	Ferdinand Jones	1/5/22	(\$3,767.51)	ab	HOO	Full rate hs	Jmontague	29 Medway St
015-0376-0000	2021	Michael S Marino Trustee	2/10/22	(\$4,951.78)	ab	HOO	14% penalty/late filing	Jmontague	51 South Angell
016-0293-0000	2021	Courtney Harris	2/7/22	(\$5,977.70)	ab	HOO	Prorate Apr-Dec(9mths)	Jmontague	9 John St
016-0295-0005	2021	Alexander Stojanovic Trustee	1/12/22	(\$2,177.99)	ab	HOO	Full rate hs	Jmontague	389 Benefit St
016-0412-0000	2021	Valerie Ellen Sandberg	2/2/22	(\$6,917.11)	ab	HOO	Full rate hs	Jmontague	14 Sheldon St
016-0422-0002	2021	Robert W Wotherspoon For Life	2/18/22	(\$4,356.92)	ab	HOO	Full rate hs	Jmontague	62 Sheldon St Bldg 2
016-0570-0061	2021	Claris Dickerson	1/25/22	(\$1,747.71)	ab	HOO	full rate hs	Jmontague	380 South Main
017-0227-0000	2021	MICHAEL C WILLIAMS	1/25/22	(\$665.10)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	243 Williams St
017-0299-0000	2021	Sandra McEvoy	2/7/22	(\$4,948.36)	ab	HOO	Full homestead	Jmontague	336 Williams St
017-0627-00BT	2019	Sunset Realty	2/17/22	(\$1,709.40)	ab	C	Abate all yrs-unit was never developed	dstone	10 East St
017-0627-00BT	2020	Sunset Realty	2/17/22	(\$1,709.40)	ab	C	Abate all yrs-unit never developed	dstone	10 East St
017-0627-00BT	2021	Sunset Realty	2/17/22	(\$1,709.40)	ab	C	Abate all yrs-unit never developed	dstone	10 East St
019-0143-1807	2021	Hugh P Cowdin Jr	1/20/22	(\$11,606.09)	ab	HOO	Hs applied	Jmontague	109 West Exchange
021-0021-000H	2021	Kathryn McDonald	2/8/22	(\$1,424.98)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	116 Chestnut St
021-0021-000N	2021	Katherine Dnistrian	2/2/22	(\$6,706.86)	ab	HOO	Full hs	Jmontague	116 Chestnut St
023-0040-0000	2021	ONU STEVENS	1/12/22	(\$2,373.51)	ab	HOO	Full rate hs	Jmontague	469 Pine St
023-0943-0000	2021	Levi Campbell	1/14/22	(\$1,795.86)	ab	HOO	Full rate hs	Jmontague	104 West Clifford
023-0964-0000	2021	FERNANDO G AYALA	3/15/22	(\$1,591.48)	ab	HOO	Full rate hs	Jmontague	131 West Clifford
025-0166-002B	2021	Jonathan Douglas Barber	1/28/22	(\$4,387.99)	ab	HOO	13% penalty/late filing	Jmontague	100 Fountain St Unit 2B
026-0367-0132	2021	Jorge A Munoz	1/12/22	(\$1,251.00)	ab	HOO	Full rate hs	Gmolero	1000 Providence Pl Unit 132
026-0367-0474	2021	Adam Flynn-Tabloff	1/31/22	(\$2,874.35)	ab	HOO	13% penalty/late filing	Jmontague	1000 Providence Pl
028-0017-0000	2021	LLISANDRO ROSARIO	3/29/22	(\$2,698.67)	ab	HOO	Full hs	Jmontague	6 Ringgold St
030-0225-0000	2021	Ruben Jimenez Gutierrez	1/25/22	(\$1,584.61)	ab	HOO	13% penalty/late filing	Jmontague	129 Wilson St
030-0695-0000	2021	Didjoe Matumona	3/10/22	(\$291.45)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	18 Bridgham St
030-0696-0000	2021	Sayba Carl	1/21/22	(\$1,790.95)	ab	HOO	Full rate hs	Jmontague	16 Bridgham St
031-0601-0000	2021	Carlos Gomez	3/15/22	(\$1,823.80)	ab	HOO	hs applied(mixed use)	Jmontague	408-410 Cranston St
031-0605-0000	2021	Richard Karmue	2/7/22	(\$2,297.85)	ab	HOO	Full rate hs	Jmontague	2 Hollis St
032-0179-0000	2021	Alexander N Moffett	1/25/22	(\$2,871.59)	ab	HOO	full hs	Jmontague	25 Harkness St
032-0597-0000	2021	Ysabel Santos Morillo	1/31/22	(\$2,207.47)	ab	HOO	Full rate hs	Jmontague	130 Bridgham St



Attachment: Certificates (62H and 62I) (38678 : Certificates from City Assessor (62H and 62I))

January 1, 2022 to March 31, 2022

0147-0000	2021	Robert Paglarini	1/6/22	(\$2,672.13)	ab	HOO	Full rate hs	Jmontague	95 Tell St
033-0235-0000	2021	Bradford S Krieger	1/18/22	(\$1,263.23)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	59 Ring St
033-0696-0000	2021	New England Expedition Providence I LLP	1/19/22	(\$4,341.61)	ab	TS	TIFF WRITE OFF	dstone	654 Atwell Ave
035-0151-0000	2021	RCG Armory Park View LLC	1/6/22	(\$62,801.41)	ab	TS	TSA amended. Start year is now 2021 not 2019. Base value 872,300 (12/31/2020)	Jmuscatelli	41 Parade St
035-0175-300B	2021	SUSAN A ORSATO	1/4/22	(\$277.87)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	45 Sycamore St
035-0302-0000	2021	1917 Westminster Street LLC	2/4/22	(\$10,704.18)	ab	FA	1st appeal reduction. Per BC- reduced from \$596,400 to \$304,733	dstone	1917 Westminster St
035-0575-0009	2021	Matthew T Ellis	3/29/22	(\$1,506.35)	ab	HOO	Prorate May-Dec(8mths)	Jmontague	1488 Westminster St Unit 9
036-0028-0000	2021	Aaron Brode	1/18/22	(\$398.70)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	21 Bianco Ct
036-0269-0000	2021	Luz M Machado	1/4/22	(\$1,296.29)	ab	HOO	Prorate Jun-Dec(7mths)	Jmontague	160 Superior St
037-0818-0000	2021	Angelita Lora	3/1/22	(\$830.16)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	159 Hudson St
040-0313-0000	2021	Nineteen Moses Brown LLC	1/4/22	(\$788.32)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	185 Coie Ave
041-0025-0000	2021	William F Fisher Trustee	1/5/22	(\$917.59)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	5 Rhode Island
041-0082-0000	2021	ANTONY W COURTNEY	2/7/22	(\$6,639.10)	ab	HOO	Full rate hs	Jmontague	89 Oriole Ave
042-0168-0000	2021	RADHAME GOMEZ	1/12/22	(\$1,846.92)	ab	HOO	Full rate hs	Jmontague	47 Linwood Ave
042-0193-0000	2021	Tomas Mejia Suc	1/4/22	(\$2,028.64)	ab	HOO	Full rate hs	Jmontague	95 Linwood Ave
043-0048-0000	2021	Omayra Ocasio Quinones	1/12/22	(\$938.56)	ab	HOO	Prorate May-Dec(8mths)	Jmontague	20 Calder St
043-0142-0000	2021	ELIZABETH FLAXINGTON	2/11/22	(\$1,683.04)	ab	HOO	Full & E	Jmontague	28 Grand St
043-0510-0012	2021	Makayla Marie Angell	3/10/22	(\$387.08)	ab	HOO	Prorate Sept-Dec(4mths)	Jmontague	775 Potters Ave Unit 12
043-0948-0000	2021	Felix Ixchop	2/7/22	(\$1,255.54)	ab	HOO	Full rate hs	Jmontague	16 Calhoun Ave
044-0104-0000	2021	Adelia Garcia	1/6/22	(\$2,550.34)	ab	HOO	Full rate hs	Jmontague	100 Moore St
044-0190-0000	2021	Jun Shepard	2/16/22	(\$795.44)	ab	HOO	Prorate Sept-Dec(4mths)	Jmontague	49 Princeton Ave
045-0024-0000	2021	Julissa A Tavarez	1/18/22	(\$1,027.35)	ab	HOO	13% penalty/late filing	Jmontague	365 Public St
045-0709-0000	2021	Domingo Ortiz Gutierrez	1/21/22	(\$1,244.72)	ab	HOO	Prorate July-Dec(6mths)	Jmontague	7 Mt Vernon
046-0627-0000	2021	The Providence Community Health Centers, Inc	3/7/22	(\$100,036.88)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	695 Eddy
047-0739-0000	2021	Marcelina Martinez	1/12/22	(\$2,096.46)	ab	HOO	Full hs	Jmontague	264 Sayles St
048-0047-0000	2021	Akisha Brown	1/5/22	(\$1,925.51)	ab	HOO	Full rate hs	Jmontague	78 Ashmont St
048-0211-0000	2021	Adriana M Vinas	3/1/22	(\$1,962.87)	ab	HOO	Full rate hs	Jmontague	201 Swan St
048-0822-0000	2021	Martin De Je Liriano Betances	2/10/22	(\$1,940.24)	ab	HOO	Full rate hs	Jmontague	31 Massie Ave
048-1174-0000	2021	Providence Community Health Centers Inc	3/7/22	(\$5,479.32)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entity	dstone	321 Prairie Ave
049-0237-0000	2021	Marcelino A Rodriguez	2/7/22	(\$1,991.34)	ab	HOO	Full rate hs	Jmontague	25 Stanwood St
049-0457-0000	2021	RICARDO SOLORZANO	1/18/22	(\$1,784.07)	ab	HOO	Full rate hs	Jmontague	16 Hawthorne St
049-0511-0000	2021	Esteban Aybar	1/31/22	(\$2,368.56)	ab	HOO	Full hs	Jmontague	75 Mitchell St
051-0032-0000	2021	HEANG SIV	2/15/22	(\$2,233.18)	ab	HOO	Full rate hs & E	Jmontague	106 Alvin St
051-0071-0000	2021	Claudio E Tejada	3/31/22	(\$1,724.12)	ab	HOO	Prorate Apr-Dec(9mths)	Jmontague	153 Reservoir Ave
052-0186-0000	2021	Anthony Peralta Pena	1/18/22	(\$1,891.12)	ab	HOO	Full rate hs	Jmontague	122 Hamilton St
052-0201-0000	2021	Demercio Saint Clermont	1/4/22	(\$2,207.47)	ab	HOO	Full rate hs	Jmontague	209 Lenox Ave
052-0212-0000	2021	Ana Marmolejos	1/27/22	(\$2,610.25)	ab	HOO	Full rate hs	Jmontague	136 Adelaide Ave
052-0329-0000	2021	JUDY R COOPER	1/25/22	(\$2,381.48)	ab	HOO	Full & E	Jmontague	172 Ontario St
052-0350-0000	2021	LESLEY K GAREDO	1/25/22	(\$1,530.84)	ab	HOO	Mixed use	Jmontague	662 Elmwood Ave
052-0548-0000	2021	Francisca A Polanco	3/25/22	(\$2,860.76)	ab	HOO	Full rate hs	Jmontague	90 Lexington Ave
053-0552-0000	2021	Jorge Garcia	3/8/22	(\$2,072.87)	ab	HOO	Full rate hs	Jmontague	80 Lenox Ave
053-0570-0000	2021	JUAN DELGADO	1/20/22	(\$1,818.45)	ab	HOO	HS applied	Jmontague	88 Sumter St
053-0572-0000	2021	Miguel Santos	3/9/22	(\$2,439.49)	ab	HOO	Full hs & E	Jmontague	95 Gallatin St
053-0574-0000	2021	Luisa Ramirez Balbuena	3/14/22	(\$597.32)	ab	HOO	Prorate Sept-Dec(4mths)	Jmontague	85 Gallatin St
053-0609-0000	2021	Juana Mercedes	3/2/22	(\$2,107.25)	ab	HOO	Full rate hs	Jmontague	67 Warrington St
053-0613-0000	2021	Isacar Veloz Gonzalez	1/4/22	(\$1,863.92)	ab	HOO	12% penalty/late filing	Jmontague	45 Warrington St
053-0631-0000	2021	Oretha B Karweh	1/25/22	(\$1,793.89)	ab	HOO	Full rate hs	Jmontague	84 Warrington St
053-0641-0000	2021	Donny Sanchez	2/7/22	(\$2,242.86)	ab	HOO	full rate hs	Jmontague	81 Sackett St
053-0668-0000	2021	MIGUEL VASQUEZ	1/14/22	(\$2,922.64)	ab	HOO	Full rate hs	Jmontague	26-28 Atlantic Ave
053-0722-0000	2020	Wanda C Delos Santos	1/13/22	(\$1,123.02)	ab	HOO	12% penalty late filing	Jmontague	158 Early St
053-0722-0000	2021	Wanda C Delos Santos	1/13/22	(\$1,110.26)	ab	HOO	13% penalty/late filing	Jmontague	158 Early St
059-0147-0000	2021	Claudia M Taveras	2/8/22	(\$1,992.34)	ab	HOO	Full rate hs	Jmontague	73 Marion Ave N
059-0220-0000	2021	Mona Adia	1/18/22	(\$776.12)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	85 Payton St
059-0263-0000	2021	Caronah M Cassell	1/25/22	(\$1,786.04)	ab	HOO	Full rate hs	Jmontague	78 Homer St

**Attachment: Certificates (62H and 62I) (38678 : Certificates from City Assessor (62H and 62I))**

January 1, 2022 to March 31, 2022

Packet Pg. 30

0487-0000	2021	JULIO GUZMAN	2/11/22	(\$1,846.10)	ab	HSOO	Full & E	Jmontague	210 Calla St
059-0531-0000	2021	Luis A Alcantara	2/8/22	(\$1,836.13)	ab	HSOO	Full rate hs	Jmontague	64 Calla St
060-0058-0000	2021	Lissa M Hernandez	3/18/22	(\$448.00)	ab	HSOO	Prorate Oct-Dec(3mths)	Jmontague	849 Elmwood Ave
060-0207-0000	2021	Kermann Veillard	1/13/22	(\$992.23)	ab	HSOO	Prorate May-Dec(8mths)	Jmontague	21 Thackery
061-0246-0000	2021	FRANCIS H WALSH	2/10/22	(\$1,262.39)	ab	HSOO	Full rate hs	Jmontague	72 Rounds Ave
061-0469-0000	2021	Sarah E Evelyn	1/14/22	(\$1,426.46)	ab	HSOO	Full rate hs(assessment increased from \$135,200 to \$145,200)	Jmontague	135 Rounds Ave
061-0476-0000	2021	Sarah M Tkach	2/2/22	(\$899.25)	ab	HSOO	Prorate Sept-Dec(4mths)	Jmontague	33 Stadden St
062-0614-8LAW	2021	Amherst Gardens LP	1/14/22	(\$50.40)	ab	8L	GPR transposed number on reporting.	Jmuscatelli	55 Julian St
063-0294-0000	2021	Daniel Santamaria	3/9/22	(\$2,314.72)	ab	HSOO	Full & E	Jmontague	11 Steere Ave
063-0586-008C	2021	Aura E Rodriguez	2/10/22	(\$1,189.72)	ab	HSOO	Full hs	Jmontague	2 Bosworth St Unit 8C
064-0031-0000	2021	CARMEN N LOPEZ, For Life, Tr	2/7/22	(\$2,823.44)	ab	HSOO	Full rate hs	Jmontague	9 Pemberton St
064-0094-0000	2021	Stephen Mazzariello	1/4/22	(\$1,794.80)	ab	HSOO	Prorate Feb-Dec(11mths)	Jmontague	59 Dover St
064-0143-0000	2021	ZAINAB KAMARA	3/3/22	(\$1,600.35)	ab	HSOO	Full rate hs	Jmontague	118 Fairview St
064-0343-0000	2021	Michael D Monteiro	1/12/22	(\$1,648.50)	ab	HSOO	Full rate hs	Jmontague	120 Hendrick St
064-0394-0000	2021	Virginia Y Castillo	1/13/22	(\$2,939.51)	ab	HSOO	E & HSTD	Jmontague	75 Fairmount Ave
064-0456-0000	2021	Jesus S Reyes	1/25/22	(\$720.60)	ab	HSOO	Mixed use w/homestead	Jmontague	96 Academy Ave
064-0600-0000	2021	Alicia T Chitic	3/2/22	(\$3,646.68)	ab	HSOO	Full rate hs	Jmontague	811 Atwells Ave
064-0680-0000	2021	Homero Salmeron Castro	1/20/22	(\$2,370.57)	ab	HSOO	Hs applied	Jmontague	867 Atwells Ave
064-0710-0000	2021	Florentino M Tejada	3/28/22	(\$2,391.18)	ab	HSOO	Full rate hs	Jmontague	37 Cambridge St
065-0041-0000	2021	Benjamin W Lloyd	1/19/22	(\$2,580.78)	ab	HSOO	Full rate hs	Jmontague	76 Newark St
065-0291-0000	2021	Jimena A Saavedra	3/1/22	(\$1,517.81)	ab	HSOO	Full rate hs	Jmontague	16 Bergen St
065-0888-0000	2021	Bryan Fielding	1/13/22	(\$1,740.17)	ab	HSOO	13% penalty/late filing	Jmontague	145 Allston St
065-0977-0003	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$181,965.96)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit 3
065-0977-00C1	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$39,283.68)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit C1
065-0977-00C2	2021	New England Expedition-Providence Commercial LP	1/19/22	(\$40,670.96)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit C2
065-0977-00D1	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$78,097.60)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit D1
065-0977-00D2	2021	New England Expedition-Providence Commercial LP	1/19/22	(\$38,307.48)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit D2
065-0977-00D3	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$39,569.96)	ab	TS	TIFF WRITE OFF	dstone	623 Atwells Ave Unit d3
065-0977-00H1	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$21,674.70)	ab	TS	TIFF WRITE OFF	dstone	589 Atwells Ave Unit H1
065-0978-0001	2021	SRRI Grocery Owners LLC	1/19/22	(\$263,806.96)	ab	TS	TIFF WRITE OFF	dstone	325 Valley St Unit 1
065-0979-0002	2021	New England Expedition-Providence Retail LLC	1/19/22	(\$30,982.16)	ab	TS	TIFF WRITE OFF	dstone	661 Atwells Ave Unit 2
066-0067-0000	2021	Manuel B Mora	3/11/22	(\$1,405.61)	ab	HSOO	Applied Online ID issued 2/19/2020	Gmolero	65 Regent Ave
066-0145-0000	2021	Marilyn Evelyn Urban	1/4/22	(\$997.66)	ab	HSOO	Prorate July-Dec(6mths)	Jmontague	61 Robin St
066-0316-0000	2021	Danilda Almonte Adams	1/12/22	(\$2,219.26)	ab	HSOO	Full rate hs	Jmontague	48 Ayrault St
067-0216-0000	2021	Victor Manuel De La Cruz Beato	1/31/22	(\$581.26)	ab	HSOO	Prorate Sept-Dec(4mths)	Jmontague	596 Chalkstone Ave
067-0298-0000	2021	Danny Suarez	2/15/22	(\$2,694.76)	ab	HSOO	Full rate hs	Jmontague	253 Jewett St
068-0009-0000	2021	Daniel J Grzych	1/19/22	(\$1,986.80)	ab	HSOO	HOmestead applied 12% penalty	dstone	341 Smith St
068-0513-0000	2021	Luis A Pineda	1/18/22	(\$1,734.39)	ab	HSOO	Homestead applied w/ 12% penalty	dstone	470 Chalkstone Ave
068-0614-0000	2021	Norman Escobar	3/18/22	(\$1,792.88)	ab	HSOO	Full rate hs	Jmontague	179 Orms St
070-0030-0000	2021	Jennifer Tavera	3/9/22	(\$1,148.44)	ab	HSOO	Full hs	Jmontague	45 Tappan St
070-0123-0000	2021	Gloria N Tambwe	1/6/22	(\$1,538.47)	ab	HSOO	Full rate hs	Jmontague	31 Veto St
070-0363-0000	2021	RICHARD O LAWSON	2/11/22	(\$1,184.51)	ab	HSOO	14% penalty/late filing	Jmontague	56 Berkshire St
070-0552-0000	2021	TINAMARIE GOMES	1/25/22	(\$1,065.91)	ab	HSOO	Full rate hs	Jmontague	121 Suffolk St
070-0695-0000	2021	Amado Severino Brito	1/25/22	(\$2,349.91)	ab	HSOO	Full rate hs	Jmontague	118 Donelson St
071-0091-0000	2021	Rosanna Laureno	3/21/22	(\$1,123.13)	ab	HSOO	15% penalty late filing	Jmontague	41 Monticello St
071-0225-0000	2021	Kenny Fuchu	3/28/22	(\$1,588.55)	ab	HSOO	Full hs	Jmontague	368 Hawkins St
072-0004-0000	2021	David Escalera	2/15/22	(\$2,353.68)	ab	HSOO	14% penalty & E	Jmontague	66 Hall St
072-0330-0000	2021	Anyelina Jimenez	1/13/22	(\$2,240.88)	ab	HSOO	Full rate hs	Jmontague	76 Metcalf St
073-0257-0000	2021	CARMEL E MERRICK	1/13/22	(\$3,085.75)	ab	HSOO	Full rate hs	Jmontague	12 Exeter St
075-0288-0104	2021	JEFFREY BERGESEN	1/25/22	(\$1,019.77)	ab	HSOO	Full rate hs	Jmontague	66 Nashua St Unit 104
076-0221-0000	2021	Ricardo Chavez	1/27/22	(\$1,326.24)	ab	HSOO	Full rate hs	Jmontague	27 Yorkshire St
076-0267-0000	2021	BOUNESY KHETSISOUVANH	2/2/22	(\$406.01)	ab	HSOO	Prorate Oct-Dec(3mths)	Jmontague	185 Salina St
076-0336-0000	2021	Preston Nigh	1/21/22	(\$1,652.99)	ab	HSOO	13% penalty/late filing	Jmontague	118 Salina St
077-0061-0000	2021	ANTHONY SIMONELLI	3/1/22	(\$2,056.12)	ab	HSOO	SSD & HS	Jmontague	12 Job St

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January 1, 2022 to March 31, 2022

0158-0000	2021	Shequea Howard	2/22/22	(\$1,975.64)	ab	HOO	Full rate hs	Jmontague	33 Hampton St
077-0827-0000	2021	Aerionte D Howard	3/8/22	(\$850.80)	ab	HOO	Prorate Sept-Dec(4mths)	Jmontague	56 Nellie St
077-0876-0000	2021	ANGELO V DAFONSECA	3/17/22	(\$2,050.28)	ab	HOO	Full rate hs	Jmontague	74 Sedan St
077-0887-0000	2021	Alexander Lilly	3/21/22	(\$1,462.18)	ab	HOO	15% penalty/late filing	Jmontague	12 Amory St
079-0047-0000	2021	Teresa Aguirre	3/9/22	(\$1,943.22)	ab	HOO	Full rate hs	Jmontague	25 Hazael St
079-0102-0000	2021	Samuel J Larivee-Benoit	2/15/22	(\$1,547.28)	ab	HOO	Full rate hs	Jmontague	767 Admiral St
079-0149-0000	2021	Thomas J Crowley	1/18/22	(\$1,364.95)	ab	HOO	13% penalty/late filing	Jmontague	215 Sunbury St
079-0606-0000	2021	Christopher Payne	3/15/22	(\$1,930.42)	ab	HOO	Full rate hs	Jmontague	44 Burns St
080-0623-0000	2021	RAYMOND M BOLVIN	1/14/22	(\$2,249.70)	ab	HOO	Full rate hs	Jmontague	4 Glossop St
080-0771-0000	2021	Bernard E Tremi III For Life	2/18/22	(\$1,815.51)	ab	HOO	Full rate hs	Jmontague	45 Edendae Ave
081-0383-0000	2021	Linda E Hurley	3/28/22	(\$2,401.97)	ab	HOO	Full hs	Jmontague	54 Lyndhurst Ave
081-0436-0000	2021	Rosanna A Cavanagh	1/6/22	(\$1,430.62)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	175 Wyndham Ave
082-0018-0000	2021	Larry D Dailey	2/7/22	(\$274.45)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	30 Ruggles St
082-0063-0000	2021	Danilo G Carcamo	3/3/22	(\$2,006.07)	ab	HOO	Full rate hs	Jmontague	687 Chalkstone Ave
083-0061-0000	2021	Julio Giron	1/14/22	(\$903.41)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	954 Smith St
083-0175-0000	2021	Ebony N Bridwell-Mitchell	3/2/22	(\$2,251.67)	ab	HOO	Full rate hs	Jmontague	128 Cathedral Ave
083-0239-0000	2021	Brian T Costello	3/8/22	(\$1,621.97)	ab	HOO	Full hs	Jmontague	40 Elmcroft Ave
083-0251-0000	2021	Moussa Sidibe	2/2/22	(\$479.45)	ab	HOO	Prorate Nov-Dec(2mths)	Jmontague	15 Brentwood Ave
083-0276-00TX	2020	St John Baptist De La Salle Institute	1/25/22	(\$98,356.00)	ab	cw	Legislation introduced in 2020- passage 2021 RIGL 44-3-3 (69)	dstone	612 Academy Ave
083-0276-00TX	2021	St John Baptist De La Salle Institute	1/25/22	(\$98,356.00)	ab	cw	Legislation introduced in 2020- passage 2021 RIGL 44-3-3 (69)	dstone	612 Academy Ave
084-0019-0000	2021	Jesse J Patnaude	2/15/22	(\$1,715.30)	ab	HOO	Full rate hs	Jmontague	35 Grosvenor Ave
084-0094-0000	2021	JOSEPH C DURE	3/22/22	(\$2,144.69)	ab	HOO	elderly appliedcd	dstone	12 Rankin Ave
084-0311-0000	2021	JOSE L ROSARIO	1/25/22	(\$1,966.62)	ab	HOO	Full rate hs	Jmontague	50 Molloy St
084-0429-0000	2021	Kathleen C Good	1/4/22	(\$1,717.27)	ab	HOO	Full rate hs	Jmontague	75 Glover St
085-0368-0000	2021	Gamaliel Esqueda	1/14/22	(\$2,745.81)	ab	HOO	Full rate hs	Jmontague	14 Naples Ave
085-0503-0000	2021	Babatunde M Adedire	1/4/22	(\$2,326.36)	ab	HOO	Full rate hs	Jmontague	175 Enfield Ave
086-0005-0000	2020	John Christopher Paul	1/26/22	(\$688.17)	ab	HOO	Prorated homestead Nov to Dec	dstone	247 Morris Ave
086-0250-0000	2021	Mary Elizabeth Wardell	3/31/22	(\$2,612.62)	ab	HOO	Homest for 7 months	Jmuscatelli	22 Luzon Ave
087-0072-0000	2021	JOSE M MARTINS	3/1/22	(\$2,938.03)	ab	Indignet	Indigent applied 20%	dstone	211 Indiana Ave
087-0321-0000	2021	Jose Herrera	3/28/22	(\$2,182.82)	ab	HOO	15% penalty/late filing	Jmontague	219 Vermont Ave
087-0400-0000	2021	Marcos A Quinones Jr	1/6/22	(\$1,556.13)	ab	HOO	12% penalty/late filing	Jmontague	187 Washington Ave
088-0024-0000	2021	Bethany Lyons	1/26/22	(\$107.57)	ab	FA	1st appeal reduction. assmt reduced to \$169,500	dstone	35 Alger Ave
088-0049-0000	2021	Albert P Amado	1/21/22	(\$2,472.71)	ab	HOO	HS applied	Jmontague	36 Carlisle St
088-0056-0000	2021	ASUNCION TORRES	3/15/22	(\$1,697.62)	ab	HOO	Full rate hs	Jmontague	31 Depew St
089-0015-0000	2021	Nery C Almonte	3/21/22	(\$2,055.19)	ab	HOO	Full rate hs	Jmontague	51 Bissell St
089-0100-0000	2021	Jose M Diaz Vargas	3/29/22	(\$2,144.62)	ab	HOO	Hs left off 2021 tax bill	Jmontague	79 Hamlin St
089-0192-0000	2021	Ivone D Lima Scungio	2/2/22	(\$636.62)	ab	HOO	Prorate July-Dec(6mths)	Jmontague	1208 Elmwood Ave
091-0588-0000	2021	Kevin J Pleasants	2/22/22	(\$2,381.37)	ab	HOO	Prorate May-Dec(8mths)	Jmontague	33 Overhill Rd
092-0255-0000	2021	ELIZABETH A CUZZONE	2/10/22	(\$3,853.93)	ab	HOO	Full hs	Jmontague	19 North Ave
094-0493-0000	2021	Sanjuana Torres	1/18/22	(\$1,625.88)	ab	HOO	Full rate hs	Jmontague	227 Lynch St
094-0534-0000	2021	Rafael Medina	1/25/22	(\$2,203.56)	ab	HOO	full hs	Jmontague	117 Leah St
095-0040-0000	2021	Renata A Tejada	3/8/22	(\$1,560.08)	ab	HOO	Full hs	Jmontague	58 Sisson St
095-0163-0000	2021	Glahnyon H Brown	2/10/22	(\$1,411.80)	ab	HOO	14% penalty/late filing	Jmontague	96 Parnell St
095-0318-0000	2021	Nidia Dominguez	2/22/22	(\$2,403.95)	ab	HOO	Full rate hs	Jmontague	48 Maynard St
095-0375-0000	2021	Kyle D Bostrom	1/4/22	(\$847.10)	ab	HOO	Prorate Aug-Dec(8mths)	Jmontague	41 Ortoleva Dr
095-0396-0000	2021	Joselin A Batista	2/10/22	(\$583.74)	ab	HOO	Prorate Aug-Dec(5mths)	Jmontague	94 Ortoleva Dr
095-0403-0000	2020	Montserrat E Torres	3/24/22	(\$2,003.13)	ab	HOO	Homestead rate was left off for tax year 2020.	Jmontague	60 Ortoleva Dr
095-0587-0000	2021	MAYNOR TIU	2/17/22	(\$1,604.30)	ab	HOO	Full rate hs	Jmontague	30 Leah St
095-0669-0000	2021	MARGARITA MUNOZ	3/23/22	(\$2,608.52)	ab	HOO	SSD & HS	Jmontague	74 Erastus St
096-0045-0000	2021	WILLIAM RICHARD	2/2/22	(\$1,463.78)	ab	HOO	Full hs	Jmontague	20 Riverdale St
096-0139-0000	2021	Sabel Lopez Tacuba	1/12/22	(\$2,047.34)	ab	HOO	Full rate hs	Jmontague	1054 Atwells Ave
096-0168-0000	2021	Carlos Caquias Jr	1/12/22	(\$1,700.56)	ab	HOO	Full rate hs	Jmontague	60 Edgemere Ave
097-0063-0000	2021	JOSE M BOTELHO	2/10/22	(\$1,712.36)	ab	HOO	Full rate hs	Jmontague	20 Prosper St
097-0338-0000	2021	Cesar Martinez Sanchez	3/21/22	(\$1,787.01)	ab	HOO	Full rate hs	Jmontague	696 Charles St

Attachment: Certificates (62H and 62I) (38678 : Certificates from City Assessor (62H and 62I))

January 1, 2022 to March 31, 2022

0615-0000	2021	Modesto, Eugenio Sales	1/28/22	(\$2,303.88)	ab	HOO	Full & E	Jmontague	127 Leo Ave
097-0636-0000	2021	Marief Gatón	1/5/22	(\$2,061.87)	ab	HOO	12% penalty/late filing	Jmontague	841 Charles St
097-0933-0000	2021	RAYMOND MCCAULEY	1/27/22	(\$1,732.97)	ab	HOO	Full rate hs	Jmontague	11 Newbury St
099-0316-0000	2021	Naomi Valentin	2/16/22	(\$1,435.28)	ab	HOO	Full rate hs	Jmontague	106 Lancashire St
099-0420-0000	2021	Carmen A Gil-paulino	3/14/22	(\$2,242.00)	ab	HOO	Full & E	Jmontague	84 Virginia Ln
101-0229-0000	2021	Santa Minaya	2/15/22	(\$1,979.54)	ab	HOO	Full rate hs	Jmontague	239 New York Ave
102-0108-0000	2021	Carla Jackson	1/18/22	(\$1,432.49)	ab	HOO	13% penalty/late filing	Jmontague	53 Concannon St
104-0006-0000	2021	Norma Silva	1/25/22	(\$1,758.50)	ab	HOO	Full rate hs	Jmontague	29 Terrace Ave
104-0108-0000	2021	Elvia Perez	3/1/22	(\$2,636.78)	ab	HOO	Full rate hs	Jmontague	197 Clarence St
104-0237-0000	2021	Pablo Perez	2/2/22	(\$1,972.70)	ab	HOO	Full hs	Jmontague	43 Priscilla Ave
104-0302-0000	2021	Adalberto M Rodriguez	1/18/22	(\$1,583.64)	ab	HOO	Full rate hs	Jmontague	202 Progress Ave
104-0442-0000	2021	Rafael Tavares	2/15/22	(\$2,451.09)	ab	HOO	Full rate hs	Jmontague	256 Webster Ave
104-0449-0000	2021	Miguel A Carrascoza	3/8/22	(\$1,307.60)	ab	HOO	Full rate hs	Jmontague	131 Elmdale Ave
104-0486-0000	2021	Rosa Y Taveras	3/29/22	(\$1,497.36)	ab	HOO	Prorate Mar-Dec(10mths)	Jmontague	111 Priscilla Ave
104-0668-0000	2021	Joseph D Gooknuh	1/14/22	(\$2,093.52)	ab	HOO	Full rate hs	Jmontague	18 Dora St
105-0263-0000	2021	Marianny Gonzalez	1/12/22	(\$1,773.48)	ab	HOO	13% penalty/late filing	Jmontague	145 Magnolia St
105-0502-0000	2021	PCHC Atwood Inc	3/7/22	(\$12,360.56)	ab	Exempt	Legislation passed 6/1/2021 recongnizing PCHC exempt entityE	dstone	31 Atwood St
107-0079-0000	2021	Wendy Camacho	1/14/22	(\$1,266.52)	ab	HOO	12% penalty/late filing	Jmontague	177 Cleveland St
108-0096-0000	2021	Maria Y Giron Trustee	1/10/22	(\$1,064.32)	ab	HOO	Mixed Use-homestead applied, (applied to incorrect property 109/408)	Jmontague	516 Plainfield St
108-0451-0000	2021	Nanacy Estrada	3/1/22	(\$859.29)	ab	HOO	Prorate Sept-Dec(4mths)	Jmontague	42 Pocasset Ave
108-0457-0000	2021	Doris Daodu	1/6/22	(\$1,848.36)	ab	HOO	12% penalty/late filing	Jmontague	136 Webster Ave
108-0511-0000	2021	Violeta Melo	3/3/22	(\$1,672.06)	ab	HOO	Full rate hs	Jmontague	240 Roosevelt St
108-0529-0000	2021	Albany Lopez For Life	3/1/22	(\$1,746.74)	ab	HOO	Full rate hs	Jmontague	25 Lowell Ave
109-0416-0000	2021	Michael A Soler	1/18/22	(\$1,552.98)	ab	HOO	13% penalty/late filing	Jmontague	19 What Cheer Ave
110-0176-0000	2021	Cristy M Camacho	1/18/22	(\$1,388.03)	ab	HOO	13% penalty/late filing	Jmontague	758 Plainfield St
110-0263-0000	2021	Jose R Almonte Bello	3/1/22	(\$527.32)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	695 Union Ave
112-0053-0000	2021	Mario Grave	1/13/22	(\$1,178.88)	ab	HOO	Full rate hs	Jmontague	51 Alverson Ave
112-0150-0000	2021	Belter Barahona San Jose	3/10/22	(\$2,295.88)	ab	HOO	Full rate hs	Jmontague	169 Lowell Ave
112-0214-0000	2021	Teddy E McKenzie	3/21/22	(\$1,534.20)	ab	HOO	Prorate Mar-Dec(10mths)	Jmontague	238 Lowell Ave
112-0265-0000	2021	Alicia A Pina	3/3/22	(\$1,763.41)	ab	HOO	Full rate hs	Jmontague	59 Petteys Ave
113-0105-0000	2021	Yunior J Rodriguez Fernandez	3/14/22	(\$1,871.48)	ab	HOO	Full rate hs	Jmontague	157 Ophelia St
115-0165-0000	2021	Ramon Castro	2/10/22	(\$459.78)	ab	HOO	Prorate Oct-Dec(3mths)	Jmontague	3 Woodfall St
115-0623-0000	2021	Theodore Lussier	2/15/22	(\$1,640.63)	ab	HOO	Prorate Mar-Dec(10mths)	Jmontague	76 Eliza St
116-0100-0000	2021	Stephen E Schiboni	2/15/22	(\$2,611.40)	ab	HOO	Full rate & E	Jmontague	129 Home Ave
116-0135-0000	2021	Curtis Ray Pouliot-Alvarez	2/18/22	(\$1,747.71)	ab	HOO	Full rate hs	Jmontague	36 Bolton Ave
116-0527-0000	2021	Kimberly A Oliveira	1/4/22	(\$1,884.28)	ab	HOO	Full rate hs	Jmontague	79 Waller St
116-0538-0000	2021	Jose A Guzman	1/18/22	(\$2,471.75)	ab	HOO	Full hs	Jmontague	364 Mount Pleasant Ave
116-0577-0000	2021	ROBERT ALFRED MARS LAND Trustee	2/24/22	(\$2,450.94)	ab	HOO	Homestead applied w/ elderly and veteran	dstone	112 Waller St
117-0067-0000	2021	Sergey Kolker	1/5/22	(\$2,588.63)	ab	HOO	Full rate hs	Jmontague	54 Jastram St
117-0385-0000	2021	Julio C Justiniano	1/21/22	(\$2,315.53)	ab	HOO	Full hs	Jmontague	591 Pleasant Valley Pkwy
117-0399-0000	2021	Francisco Picon	2/7/22	(\$1,743.82)	ab	HOO	14% penalty/late filing	Jmontague	193 River Ave
117-0465-0000	2021	SHARON J LAPSEY	3/1/22	(\$1,892.13)	ab	HOO	Full rate hs & V	Jmontague	39 Parkway Ave
117-0542-049A	2021	Paul Martin	1/18/22	(\$1,110.12)	ab	HOO	Prorate Jul-Dec(6mths)	Jmontague	127 Wyndham Ave
117-0544-0000	2021	Radaciano Rodriguez	1/4/22	(\$2,920.71)	ab	HOO	Full rate hs	Jmontague	89 Sharon St
120-0084-0000	2021	Christopher M Bloom	2/15/22	(\$3,060.18)	ab	HOO	Full rate hs	Jmontague	737 Smith St
122-0287-0000	2021	Joshua Campbell	1/18/22	(\$906.27)	ab	HOO	Prorate Jul-Dec(6mths)	Jmontague	46 Forbes St
122-0398-0000	2021	CHERYL SEITZ	2/7/22	(\$2,073.88)	ab	HOO	Full rate hs	Jmontague	141 Modena Ave
125-0047-0000	2021	Lazaro Castro	3/1/22	(\$1,821.39)	ab	HOO	Full rate hs	Jmontague	40 Woodmont St
128-0005-0000	2021	Noel L Bartley	1/28/22	(\$2,632.84)	ab	HOO	Full rate hs	Jmontague	383 Mount Pleasant Ave
<b>TOTAL:</b>				<b>(\$1,662,062.48)</b>					

Sum of AMOUNT		
Reason Code	Total	
8L	(\$50.40)	8LAW
C	(\$5,128.20)	CONVERSION ERROR
cw	(\$196,712.00)	COUNCIL WRITE-OFF
Exempt	(\$159,560.72)	EXEMPT ENTITY
FA	(\$10,811.75)	FIRST APPEAL
HOO	(\$485,358.90)	HOMESTEAD
Indignet	(\$2,938.03)	INDIGENT
TS	(\$801,502.48)	TAX STABILIZATION
(blank)		
<b>Grand Total</b>	<b>(\$1,662,062.48)</b>	

Sum of AMOUNT	
Year	Total
2019	(\$1,709.40)
2020	(\$103,879.72)
2021	(\$1,556,473.36)
(blank)	
<b>Grand Total</b>	<b>(\$1,662,062.48)</b>

Sum of AMOUNT	
Modified by	Total
dstone	(\$1,125,350.94)
Gmolero	(\$10,013.81)
Jmontague	(\$461,233.30)
Jmuscatelli	(\$65,464.43)
(blank)	
<b>Grand Total</b>	<b>(\$1,662,062.48)</b>

Attachment: Certificates (62H and 62I) (38678 : Certificates from City Assessor (62H and 62I))

OFFICE OF THE CITY ASSESSORS  
CITY HALL  
PROVIDENCE, RHODE ISLAND

CERTIFICATE NO. 62I

DATE 10/18/2022

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
2020.....	<u>\$816.80</u>
2021.....	<u>\$393.03</u>
<b>TOTAL.....</b>	<b><u>\$1,209.83</u></b>
<b><u>GRAND TOTAL</u></b>	<b><u>\$1,209.83</u></b>

PREPARED BY: Janice Montague  
Janice Montague, Real Estate Supervisor

CHECKED BY: Dina Stone  
Dina Stone, Assistant Assessor

APPROVED BY: Janesse Muscatelli  
Janesse Muscatelli, City Tax Assessor

Attachment: Certificates (62H and 62I) (38678 : Certificates from City Assessor (62H and 62I))



Sum of AMOUNT	
YEAR	Total
2020	(\$816.80)
2021	(\$393.03)
<b>Grand Total</b>	<b>(\$1,209.83)</b>

Sum of AMOUNT	
Modified by	Total
Crosario	(\$524.80)
dstone	(\$685.03)
<b>Grand Total</b>	<b>(\$1,209.83)</b>

Sum of AMOUNT		
REASON_CODE	Total	
Exempt	(\$524.80)	EXEMPT
MVRE	(\$662.44)	INCORRECT CITY
VT	(\$22.59)	VEHICLE TOTALED
<b>Grand Total</b>	<b>(\$1,209.83)</b>	



# Exhibit 6

## Costa, Gina

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**From:** Costa, Gina  
**Sent:** Monday, December 5, 2022 9:01 AM  
**To:** Dana, Jeff; Pollock, Nicole  
**Cc:** Lombardi III, Jim; Bouchard, Sean  
**Subject:** RE: Response

Tracking:	Recipient	Read
	Dana, Jeff	Read: 12/5/2022 9:16 AM
	Pollock, Nicole	
	Lombardi III, Jim	Read: 12/5/2022 9:24 AM
	Bouchard, Sean	Read: 12/5/2022 9:01 AM

Jeff,

Sec 2-99 (b) (4) "matters concerning appeals for relief from tax assessment where the tax assess consents to the settlement"

Is it not true that in order for you to move forward, she must agree? She never signed anything. There is no supporting documentation that she agreed to this. This was not a settlement, it was a future agreement.

Additionally, in section (b), the final sentence "this approval requirement shall not apply to the matters listed below; but when a settlement of one (1) of the matters listed below occurs **the settlement shall be reported, at least quarterly to the committee on claims and pending suits**".

**That was not done either.**

I thought this matter would have naturally been exposed through the certificates. But now, those have been altered and it is quite a mess. One certificate 62 H has been approved, yet there is another (with the 8Law properties) still pending in finance. Now, I am not an expert of Robert's Rule of Order, but I've yet to figure out how that occurs without a formal substitution. But, it was your recommendation I understand. So it must be legal, right?

**From:** Dana, Jeff <Jdana@providenceri.gov>  
**Sent:** Monday, December 5, 2022 8:32 AM  
**To:** Costa, Gina <Gcosta@providenceri.gov>; Pollock, Nicole <npollock@providenceri.gov>  
**Subject:** RE: Response

Gina,

I'm not sure what you are referring to, although the Law Department worked with the Assessor, who at the time was Elyse Pare, throughout the process of resolving the various tax assessment matters.

Thank you,  
Jeff

**From:** Costa, Gina <Gcosta@providenceri.gov>  
**Sent:** Tuesday, November 29, 2022 12:23 PM  
**To:** Dana, Jeff <Jdana@providenceri.gov>; Pollock, Nicole <npollock@providenceri.gov>  
**Subject:** RE: Response

Jeff,

Can you provide the assessor's approval of the PC-2020-4757 consent order?

**From:** Dana, Jeff <Jdana@providenceri.gov>  
**Sent:** Tuesday, November 29, 2022 10:21 AM  
**To:** Costa, Gina <Gcosta@providenceri.gov>; Pollock, Nicole <npollock@providenceri.gov>  
**Subject:** RE: Response

Good morning Gina,

1. My understanding is that 203 Westminster has rescinded its TSA, as it did not move forward with the project for which the TSA was intended. Per discussion with the Assessor, they would not have received any real benefit from that TSA, as they did not commence work on the project. As I understand it, they are now seeking a TSA for a completely different project at that site, for which a 20 year TSA would be permissible (if the Council decides to approve it).
2. With respect to Consent Judgments which provide potential tax relief, according to Providence Code of Ordinances Chapter 2, Art. VI, Sec. 2-99(b)(4), Consent Judgements do not need Council approval for "matters concerning appeals for relief from tax assessment." Generally, when a plaintiff has a claim for monetary damages against the City, they must present their claim to the City Council. RIGL § 45-15-5. "[I]n case just and due satisfaction is not made" to the complainant after forty days, the complainant "may commence his or her action against the treasurer for the recovery of the complaint." *Id.* Naming the Treasurer in suits for monetary relief is consistent with Home Rule Charter, because the Treasurer is vested with the "custody of all public funds belonging to or under the control of the city." Sec. 602(b)(4). Tax appeals, however, are different creatures. Tax appeals are requests for relief from property assessment. Initially, it was "the uniform practice" to "bring such actions against the town treasurer." *Fish v. Higbee*, 22 R.I. 223, 225, 47 A. 212, 212 (1900). However, this changed with the passage of P.L. 1932, ch. 1945, now § 44-5-26. This statute specifies that, when petitioning to the Superior Court, "**the assessors of taxes** of the city or town in office at the time the petition is filed shall be made parties respondent." Sec. 44-5-26(b) (emphasis added). Ordinarily, "[o]fficial capacity suits naming officers or employees are generally treated as actions against the entity employing the officer or employee and not as actions against an individual." 56 Am. Jur. 2d *Municipal Corporations, Etc.* § 746, Westlaw (database updated May 2018); see also *Kentucky v. Graham*, 473 U.S. 159, 165 (1985) ("[A]n official-capacity suit is, in all respects other than name, to be treated as a suit against the entity."). Historically, this 1932 change from naming the Treasurer as respondent to the Tax Assessor has been interpreted by courts and municipalities as statutory authority for the Tax Assessor to settle tax assessment claims as needed.

Please let me know if you'd like to discuss either of these questions further.

Thank you,  
Jeff

**From:** Costa, Gina <Gcosta@providenceri.gov>  
**Sent:** Monday, November 14, 2022 12:09 PM  
**To:** Dana, Jeff <Jdana@providenceri.gov>; Pollock, Nicole <npollock@providenceri.gov>

**Subject:** Response

**Importance:** High

Good morning Jeff,

May I please receive a written response on the following?

1. Is the 20 year TSA for 203 Westminster in compliance with the State Law that limits the City's capability to provide a maximum of 20 years? This property received a 20 Year TSA in 2019.
2. When will the consent judgements be brought to Council for the abatements on the various properties that provide for retroactive tax relief?



*Gina Costa*

INTERNAL AUDITOR | OFFICE OF THE INTERNAL AUDITOR

Providence City Hall  
25 Dorrance Street  
Providence, RI 02903  
Phone: 401-680-5577  
Email: [gcosta@providenceri.gov](mailto:gcosta@providenceri.gov)  
Website: [www.providenceri.gov](http://www.providenceri.gov)

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# Exhibit 7



Office of the Internal Auditor

**CONFIDENTIAL MEMORANDUM**

To: Honorable City Council Members

CC: James J. Lombardi, III, Acting Chief of Staff  
Sean Bouchard, Senior Deputy Chief of Staff

From: Gina M. Costa, Internal Auditor

Date: December 1, 2022

Subject: Commercial 8Law Properties

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On June 9, 2021, a consent order (ATTACHMENT A) was entered in the Providence/Bristol County Superior Court that applies 8% tax law treatment pursuant to Rhode Island General Law 44-5-13.11 which is a special tax provision for low-income housing units. 8% tax law treatment allows the property owner to pay 8% of the previous year's rent collected as its property tax instead of the full commercial or residential rate depending on the property. The Consent Order applied this low-income housing tax treatment to several mixed-use properties in the City, which results in a significant reduction in the amount of taxes the City collects from these properties. The properties that benefit from this consent order are:

1. Harrisburg Associates, LLC – 89 Eddy Street
2. Lerner Associates, LLC – 90 Eddy Street
3. The Alice Building – 236 Westminster Street
4. Smith/Keen, LP – 1 Fulton Street
5. Lapham 290, LLC – 290 Westminster Street
6. Peerless Lofts, LLC – 150 Union Street
7. Clemence 91, LLC – 91 Clemence Street
8. RWB Associates, LLC – 270 Westminster Street
9. 276 Westminster, LLC – 276 Westminster Street
10. Downtown Revitalization Fund I, LLC – 326 Westminster Street

Some issues that should be made known:

1. This consent order was approved and implemented without the approval of the City Council, the Committee on Claims and Pending Suits or the Board of Tax Assessment and Review. The City Solicitor claims that his authority to enter into the Consent Order rests in Code of Ordinances Sec 2-99 (b) (4). (ATTACHMENT B) This section does allow the Solicitor to settle however that settlement authority requires the city Tax Assessor's consent. My research has been unable to identify any such consent from the Tax Assessor at the time the Consent Order was signed, but a response from the Solicitor is pending.
2. The Area Median Income (AMI) level used in this consent judgement to be deemed as an "affordable unit" is 100%. The Department of Housing and Urban Development (HUD) defines "low-income" as 80% AMI or below. The leases that are being used to justify restricted "low-income" units includes students with zero income level. Housing and Urban Development (HUD) does not include students as eligible for qualification in other HUD approved properties.
3. These properties are mixed-use and contain both commercial and residential space. Under this Consent Order the entire property, including commercial space such as restaurants and stores, is now being taxed the same as the residential – 8% of the previous year's gross income. The Tax Assessor is empowered to separate the commercial from the residential, however the Consent Order does not allow for that separation.
4. Per the consent order, the Tax Assessor's office is responsible for reviewing all lease agreements and leaser's income to determine the annual gross income. The standard practice in Providence is to have RI Housing certify compliance with HUD regulations prior to receiving 8Law treatment. It is questionable why the Consent Order breaks from standard practice and instead burdens the Tax Assessor with compliance responsibilities that are better suited to be run through RI Housing. One may ask if a conflict of interest could occur.
5. There is retroactivity to abate taxes to July 24, 2020, even though there was no restricted covenant in place at that time, as required. Approximately \$626,000 has been abated for six of the ten properties. The Assessor did ask for the HUD forms that would confirm the qualification of "affordability" after the Consent Order was entered with the Court but was instead simply provided with the leases themselves.

## **BACKGROUND**

**Please note that attachments C, D, and E may be protected by the attorney client privilege.**

In 2016, an Assistant City Solicitor provided a response to the City Solicitor's inquiry of "how the city applies RIGL 44-5-13.11 to properties which are deed-restricted but not

comprised of 100% affordable units”. (ATTACHMENT C) The response provided the following criteria:

1. Be residential property.
2. Has be issued a certificate of occupancy after January 1, 1995.
3. Has been “substantially rehabilitated”.
4. Has a restricted covenant recorded restricting either the rents to be charged or the income of the tenants, or both.

The properties in question are not 100% residential. There are stores and restaurants occupying the first level of many of these buildings. The assessor has the discretion to provide the 8% Law rate to the residential portion of the property and the remainder would be at the commercial rate. Based on the review, there is no indication that the assessor agreed to providing this benefit to the property owner and states her disagreement in various emails. This consent order includes the entire property at the 8% rate, not just residential. All properties meet eligibility criteria 2 and 3. Eligibility Criteria 4 has been completed after the Consent Order was entered. It is interesting that the Consent Order provides for retroactive relief of taxes for a period in which the properties do not meet the eligibility criteria outlined above.

In March 2020, a different Assistant City Solicitor responded to a question “Can the City accommodate a developer who intends to rehab a multi-unit residential property in Providence by applying 8% tax law treatment to the property as a whole, when only 25% or less of the residential units will be restricted for affordable housing”. In short, the Assistant City Solicitor said that the “appropriate way to do this would be to enter into a Tax Stabilization Agreement (TSA) with the developer”. The problem with this approach is that most, or all, of the properties in question had already been granted tax stabilizations and would not qualify for additional relief. (ATTACHMENT D)

On June 24, 2020, a complaint with the Providence/Bristol Superior Court was initiated.

In January 2021, the third (and different) Assistant City Solicitor reviewed the draft consent order and the memorandums of the other attorneys and provided this comment: “Because this project is mixed use (not solely residential) and because the entirety of the property is not restricted, I agree with my colleagues that the project does not meet the criteria for 8 Law under 44-5-13.11. I share my colleague’s suggestion that it would be generous of the city to apportion 8 law treatment to those qualifying units within the project.” Once the agreement was signed by the City Solicitor, without any council approval, the property owner applied for a 30-year restricted covenant for each property. The restricted covenants were then signed by the mayor and recorded in the City’s land evidence records.

An email exists dated June 15, 2021, from the third Assistant City Solicitor to the Tax Assessor with the attached approved consent order stating “Sorry Elyse, I tried”. The assessor responds, “am I allowed to reach out to them [plaintiff’s counsel] directly”. Based on this email, one could



assume that the Tax Assessor had known about this consent order but did not agree with it. As previously stated, the City Solicitor's authority to enter into this Consent Order required the Tax Assessor's consent. Another presumption one could make from these emails is that there was no fiscal oversight of this agreement. The City Solicitor was asked to produce a fiscal note from my office on March 9, 2022. He has not provided one. I question the authority of the City Solicitor to bind the city with thirty years of restricted covenants. The city council, by state law can only relieve twenty years of taxes through a tax stabilization. Elected officials have more authority than an appointed employee. It is questionable as to why a consent agreement had to be created to do so. If the properties are HUD qualified, there would be no reason for the Consent Order to receive 8Law treatment, except that the properties would not have received such treatment for the commercial space.

It is my opinion that this Consent Order was created specifically to allow certain properties that have already exhausted twenty years of tax stabilization to obtain further preferential tax treatment that may not have been allowable without the Consent Order. If not challenged, these properties will receive fifty years of tax relief.

It is my recommendation to hire outside counsel to challenge consent order 2020—04757. If \$626,000 is abated from 2020 and the thirty-year life of the Consent Order's tax treatment is followed, then the city would be facing a potential loss in the amount of \$18,780,000, at a minimum since only six of the ten properties received retroactive abatements. The City Council was not provided with an opportunity to approve or deny this "generous" abatement. Additionally, since the City Solicitor has stated that his authority falls under the Code of Ordinance, Section 2-99 (b) (4), the consent of the assessor is required. This section is to settle complaints, not bind the city for the future. The assessor at the time of this consent order has since separated from the city.

The abatements are currently in the Finance Committee under tax certificate 62H. However, a new set of certificates were introduced to the council with the same numbers (not subbed) that did not include the consent judgement properties. That version was approved by the council. The original submission of Certificate 62H is still pending in Finance.

**STATE OF RHODE ISLAND  
PROVIDENCE, SC**

**SUPERIOR COURT**

**HARRISBURG ASSOCIATES, LLC,  
LERNER ASSOCIATES, LLC,  
ALICE BUILDING, LLC,  
PEERLESS LOFTS, LLC,  
SMITH/KEEN, LP  
LAPHAM 290, LLC  
RWB ASSOCIATES, LLC  
276 WESTMINSTER, LLC  
CLEMENCE 91, LLC  
DOWNCITY REVITALIZATION FUND I, LLC  
PLAINTIFFS**

**VS.**

**C.A.NO.: PC-2020-04757**

**THE CITY OF PROVIDENCE,  
ELYSE PARE, in her capacity as Tax Assessor  
Of the City of Providence, and  
JAMES LOMBARDI, III, in his capacity as  
Treasurer of the City of Providence  
DEFENDANTS**

**CONSENT ORDER**

The above captioned matter was filed by the Plaintiffs seeking declaratory judgment to resolve disputes between the parties related to the Plaintiffs' request for taxes to be assessed on their respective properties pursuant to R.I.Gen.Laws §44-5-13.11. After a series of settlement conferences between the parties, the parties have agreed upon the terms of this Consent Order. Therefore, by agreement of the parties, it is hereby:

**ORDERED, ADJUDGED AND DECREED:**

1. Plaintiffs Motion to Amend its Complaint to add additional plaintiffs is granted.
2. The Plaintiff and City of Providence shall enter into and record a 30-year restrictive covenant in favor of the City of Providence restricting twenty five percent (25%) of the

SUPERIOR COURT  
FILED  
CLERK'S OFFICE  
21 JUN -9 PM 12:05

total residential units at each Plaintiff's respective property for occupancy by tenants who have an income of no greater than one hundred percent (100%) of the area median income (AMI) for each respective property within forty-five (45) days of the entry of this Consent Order.<sup>1</sup> Each respective Plaintiff shall have the option to terminate the restrictive covenant in favor of the City of Providence upon providing ninety (90) days written notice to the Tax Assessor and City Solicitor's Office. In the event that any Plaintiff and the City wish to extend the restrictive covenant beyond thirty (30) years, nothing herein shall preclude the parties from doing so.

3. In exchange for restricting the units for occupancy by tenants making no more than one hundred percent (100%) AMI, the City agrees that each Plaintiffs' respective properties will be subject to a real property tax that is equal to eight percent (8%) of each properties' previous years' gross scheduled income pursuant to R.I.Gen.Laws §44-5-13.11 retroactive to tax year 2020's first quarterly payment of July 24, 2020.
4. The Plaintiffs shall have ninety (90) days from the date of the recording of the restrictive covenant to demonstrate compliance with the requirement that each of the Plaintiffs' respective properties has twenty five percent (25%) of its residential units restricted for occupancy by tenants making no more than one hundred percent (100%) of AMI.

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<sup>1</sup> As pled in the Complaint, the Plaintiffs' respective properties are as follows:

1. Harrisburg Associates, LLC – 89 Eddy Street, Providence, RI
2. Lerner Associates, LLC – 90 Eddy Street, Providence, RI
3. The Alice Building, LLC – 236 Westminster Street, Providence, RI
4. Smith/Keen, LP – 1 Fulton Street, Providence, RI
5. Lapham 290, LLC – 290 Westminster Street, Providence, RI
6. Peerless Lofts, LLC – 150 Union Street, Providence, RI
7. Clemence 91, LLC – 91 Clemence Street, Providence, RI
8. RWB Associates, LLC – 270 Westminster Street, Providence, RI
9. 276 Westminster, LLC – 276 Westminster Street, Providence, RI
10. DOWNCITY REVITALIZATION FUND I, LLC – 326 Westminster Street, Providence, RI

5. Failure on the part of any Plaintiffs to demonstrate compliance with the requirements that Plaintiff's respective properties has twenty-five percent (25%) of its residential units restricted for occupancy by tenants making no more than one hundred percent (100%) of AMI will result in retroactive assessment such that full and fair taxation without the benefit of R.I.Gen.Laws §44-5-13.11 shall become immediately due and payable upon 10 days notice on the part of the City.
6. The 2021 tax bills for each Plaintiffs' property shall be adjusted to reflect an assessment pursuant to R.I.Gen.Laws §44-5-13.11 and the Plaintiffs shall receive a credit from the Defendants for any overpayment of taxes that has occurred since tax year 2020's first quarterly payment of July 24, 2020 provided that the Plaintiff must bring the Plaintiffs' properties into compliance with the terms of the restrictive covenant referenced in paragraph 1 of this Consent Order within ninety (90) days of the recording of said restrictive covenant.
7. In the event that one of the Plaintiffs is unable to bring its respective property into compliance with the terms of the restrictive covenant referenced in paragraph 1 of this Consent Order within ninety (90) days of the recording of the restrictive covenant, each respective property shall receive retroactive assessment such that full and fair taxation without the benefit of R.I.Gen.Laws §44-5-13.11 shall become immediately due and payable upon 10 days notice. . That particular Plaintiff shall be given until December 31, 2021 to bring the property into full compliance in order to begin being assessed taxes pursuant to §44-5-13.11 for tax year 2022.
8. Lapham 290, LLC ("Lapham Owner"), 276 Westminster, LLC, RWB Associates, LLC, Clemence 91, LLC agree to withdraw and forever forgo any right, entitlement, or benefit

provided under the existing TSA beginning with tax assessment as of December 31, 2020  
for tax year 2021 and thereafter.

By agreement of the parties:

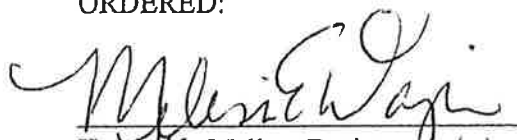
Plaintiffs,  
By their attorney,

/s/ Nicholas J. Hemond, Esq.  
Nicholas J. Hemond, Esq. #8782  
DarrowEverett, LLP  
One Turks Head Place, Suite 1200  
Providence, Rhode Island  
401-453-1200  
[nhemond@darroverett.com](mailto:nhemond@darroverett.com)

Defendants,  
By their attorney,

/s/ Jeffrey Dana, Esq.  
Jeffrey Dana, Esq.  
City Solicitor  
444 Westminster Street, Suite 220  
Providence, Rhode Island  
401-680-5333  
[jdana@providenceri.gov](mailto:jdana@providenceri.gov)

ORDERED:

  
Honorable Melissa Darigan *6/8/21*

ENTERED:

  
Clerk

Dated: *6/8/21*

Case Number: PC-2020-04757  
Filed in Providence/Bristol County Superior Court  
Submitted: 8/8/2023 2:56 PM  
Envelope: 4224533  
Reviewer: Dianna J.  
Case Number: PC-2020-04757  
Filed in Providence/Bristol County Superior Court  
Submitted: 5/14/2021 3:23 PM  
Envelope: 3102136  
Reviewer: Jalden H.

**CERTIFICATE OF SERVICE**

I hereby certify that on the 14<sup>th</sup> day of May, 2021, I filed and served a true copy of the within document through the electronic filing system on the counsels of record for the opposing parties.

This document, electronically filed and served, is available for viewing and/or downloading from the Rhode Island Judiciary's Electronic Filing System.

/s/ Sean M. Rock

Sec. 2-99. - Authority delegated to city solicitor to settle small claims against the city.

- (a) The city solicitor shall have the authority and power delegated to him and his office to settle claims against the city for damages and injuries due to, or occasioned by, the negligence of the city or any officer, agent, or employee of the city without the necessity of the approval of the mayor or the chairman of the committee on claims and pending suits in claims not to exceed three thousand dollars (\$3,000.00). At any time when the city solicitor shall exercise the authority and power delegated to him under this ordinance he shall report the disposition to the committee on claims and pending suits.
- (b) For the settlement of claims, pending suits, arbitrations, mediations, consent decrees, consent judgments and/or any other legal matters of any kind that the city seeks to resolve by agreement, and whose resolution would have a fiscal impact of more than three thousand dollars (\$3,000.00), the city solicitor, or other attorney representing the city, shall not have the authority to settle the matter without approval of the committee on claims and pending suits and the mayor. This approval requirement shall not apply to the matters listed below; but when a settlement of one (1) of the matters listed below occurs, the settlement shall be reported, at least quarterly to the committee on claims and pending suits:
  - (1) Matters involving collective bargaining agreements that are subject to section 17-27;
  - (2) Labor disputes, including grievances, arbitrations, and separation agreements, where the settlement amount does not exceed ten thousand dollars (\$10,000.00), and where the director of human resources, or, in the case of public safety employees, the commissioner of public safety, consents to the settlement;
  - (3) Actions brought pursuant to the Rhode Island Workers' Compensation Act; and
  - (4) Matters concerning appeals for relief from tax assessment where the tax assessor consents to the settlement.

(Ord. 1926, ch. 501, § 1; Rev. Ords. 1946, ch. 2, § 59; Ords. 1974, ch. 74-25, § 1, 9-9-74; Ords. 1994, ch. 94-28, § 1, 9-9-94; Ord. No. 2018-39, § 1, 7-1-18)

**JEFFREY T. DANA**  
City Solicitor



**JORGE O. ELORZA**  
Mayor

**Office of the City Solicitor**

**CONFIDENTIAL INTRAOFFICE MEMORANDUM**

TO: Jeffrey T. Dana, Esq., *City Solicitor*  
Lisa M. Fries, Esq., *Assistant City Solicitor*

FROM: Samuel A. Budway, Esq., *Assistant City Solicitor*

RE: Apportioned 8% Tax Law Treatment

DATE: June 15, 2016

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**Question Presented:**

How does the City of Providence apply Rhode Island General Law §44-5-13.11 to properties which are deed-restricted but not comprised of 100% affordable units?

**Answer:**

The City of Providence treats differently each application for the preferential tax treatment under R.I. GEN. LAW §44-5-13.11 depending upon the nature of the residential structure under review. This memorandum explores the different scenarios for application of the law; additionally, it reaffirms the position that the City of Providence apportions the preferential treatment to any property not fully in compliance with the law (i.e. 100% affordable units) so that the underlying purpose of the law is still accomplished.

As you are aware, Rhode Island General Law Title 44 Chapter 5 Section 13.11 mandates an abatement of property assessment taxation to reflect a maximum tax to be levied in the amount of eight percent (8%). In order to obtain such abatement, the property in question must be "Qualifying low-income housing". R.I. GEN. LAW §44-5-13.11. To qualify as such, the property must: (1) be residential property; (2) have been issued an occupancy permit on or after January 1, 1995; (3) be property that has been "substantially rehabilitated" as defined by the United States Department of Housing and Urban Development(HUD); and (4) be encumbered by a covenant recorded in land records in favor of a government unit or Rhode Island housing and mortgage finance corporation restricting either or both the rents to be charged or the income of the tenants occupying the units of the property. *Id.*

To understand these requirements as they apply to the question presented, the rest of this memorandum will explore the following applications of the law: (1) condominium units; (2) 100% restricted multi-unit structures; and (3) multi-unit structures not fully compliant.



### ***Condominium Units***

Pursuant to Section 34-36-27 of the Rhode Island General Laws, each declared dwelling unit and its portion of the condominium common elements shall constitute a separate plat and lot for the purposes of assessment and taxation. *See*, R.I. GEN. LAW §34-36-27. Therefore, for the City Tax Assessor's Office to determine and afforded the condominium units the preferential tax treatment, it must have evidence that each dwelling unit: (1) is residential; (2) has had an certificate of occupancy issued on or after January 1, 1995; (3) has been "substantially rehabilitated"; and (4) is encumbered as to rents and/or income. In this instance, it is clear that the entire condominium complex is not afforded the preferential tax treatment unless each and every separate taxable unit therein is also afforded said treatment.

### ***100% Restricted Apartment-Style Structures***

In this scenario one must imagine a parcel consisting of a single plat and lot with a structure built upon it which contains many dwelling units within; otherwise colloquially referred to as "apartment buildings". If the City Tax Assessor's Office is presented with evidence that: (1) the entire structure is residential; (2) that the entire structure has been issued a certificate of occupancy on or after January 1, 1995; (3) the entire structure has been "substantially rehabilitated"; and (4) the entire structure (i.e. inclusive of every dwelling unit in the structure) is encumbered as to rents and/or income, then the City Tax Assessor's Office is obligated to afford the preferential tax treatment to the entire structure on said plat and lot.

### ***Multi-Unit Structures Not Fully Compliant***

Here, the City Tax Assessor is presented with evidence that a single structure with many dwelling units is (1) residential; (2) has been issued a certificate of occupancy on or after January 1, 1995; (3) has been "substantially rehabilitated"; and (4) is partially encumbered as to the rents to be charged for the dwelling units and/or the income of the tenants occupying said units. The applicable law is clear and unambiguous on its face; it requires that the property "be encumbered by a covenant recorded in land records in favor of a government unit or Rhode Island housing and mortgage finance corporation restricting either or both the rents that may be charged to tenants of the property or the incomes of the occupants of the property." R.I. GEN. LAW §44-5-13.11. It does not state that some subset of units of the property may be restricted as to rent and/or income; instead the law requires the entire property's rents and/or incomes be restricted. If presented with information that the residential structure in question was less than 100% restricted, then the City Tax Assessor would be well within his authority under the law to consider the property ineligible and afford no preferential tax treatment.

As an administrative accommodation, the City of Providence Tax Assessor has afforded property owners the ability to obtain some of the preferential tax treatment without fully restricting each and every unit within the single structure. Where there is a parcel consisting of a single plat and lot, upon which a single structure has been built, and where said structure: (1) is residential; (2) has been issued a post January 1, 1995 certificate of occupancy; (3) has been "substantially rehabilitated"; and (4) has been partially encumbered as to rents and/or income, the Assessor will

apportion the preferential tax treatment so that those units restricted will reap the benefit of the intended purpose of the law. In an effort to bolster the creation and maintenance of low-income housing, the Assessor will liberally apply the preferential tax treatment to those units qualifying in any given single structure. For illustrative purposes, if 50% of the units in any given structure qualify, then the Assessor will apply the preferential tax treatment to those restricted units and the other 50% of the units will be assessed at full and fair cash value in accordance with R.I. GEN. LAW §44-5-12.

**Conclusion:**

In sum, an Assessor's authority to afford the preferential tax treatment mentioned above is found in R.I. GEN. LAW §44-5-13.11. The concern presented to this office is that the Assessor is not providing the preferential tax treatment to an entire structure when only a portion of it actually qualifies. Instead, it is the City's position that the Assessor is liberally interpreting the applicable law to afford structures not fully in compliance with the requirements under the law an opportunity to obtain some tax relief in an effort to protect the inventory of low-income housing in the City of Providence.

Confidential Interoffice Memorandum

To: Jeff Dana

From: Sharon Garner

Re: 8% tax law treatment for Residential Property with both qualifying low income and regular housing

Date: March 11, 2020

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Question Presented:

Can the City accommodate a developer who intends to rehab a multi-unit residential property in Providence by applying 8% tax law treatment to the property as a whole, when only 25% or less of the residential units will be restricted for affordable housing?

Answer:

The City could accommodate the developer by applying 8% tax law treatment to the entire residential property, but the appropriate way to do this would be to enter into a Tax Stabilization Agreement (“TSA”) with the developer.

Under R.I. Gen. Laws § 44-5-13.11, the City has authority to apply an 8% tax on a particular residential property if it meets certain criteria: (1) the property must have been issued an occupancy permit on or after Jan. 1, 1995, (2) the property must have completed a “substantial rehabilitation” as defined by HUD<sup>1</sup>, and (3) the property must be encumbered by a covenant recorded in the land records in favor of a governmental unit or RI housing and mortgage finance corporation that restricts either the rent and/or income of the tenants.

The plain reading of this statute limits the preferential tax treatment to properties/units that are, in fact, 100% restricted. To interpret the statute otherwise would defeat the purpose of the law, which is to encourage low income residential development by relieving developers of significant property tax when they accommodate low income tenants. If the 8% tax were applied to all developers who restricted as little as one residential unit on their property, an absurd result would ensue – the City would be giving significant tax breaks when none were needed and conversely limiting affordable housing.

In his memo dated June 15, 2016, Sam Budway addressed this particular issue. He also addressed the question of whether or not the assessor was allowed a liberal interpretation of the

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<sup>1</sup> In 2013, Judge Rogers of the RI Superior Court addressed the issue of what particular HUD definition of “substantial rehabilitation” applied to R.I. Gen. Laws § 44-5-13.11. She determined that the appropriate definition was found in HUD Handbook 4506.1 and 4460.1. See Armoury v. Picard, 2013 WL 1943167 (2013).

statute so he/she could give some benefit of the law to multi-unit residential structures that were not 100% restricted through apportionment. The percentage of units that were restricted would receive the tax break, and the other units would be taxed at the regular residential rate. See Sam's memo attached hereto. Sam's memo validly outlines the law and the City's authority to extend tax benefits to developers within its constraints.

That being said, if the City were to roll the dice and exceed its authority under R.I. Gen. Laws § 44-5-13.11 by applying the 8% tax to an entire multi-unit residential property when only a small portion of units qualify as low income housing, it may be difficult to legally challenge this decision in court. Arguments from a non-benefitting taxpayer could include a violation of the fair and equal distribution of burdens clause under Article 1, Section 2 of the Rhode Island Constitution among others; however, the challenger would likely have a standing issue. A further analysis and memo would be required if the City were to take this route.

Also, if the City were to grant the 8% tax to the particular developer in this case, the developer would have no security that the next administration would agree to the same arrangement. Any subsequent administration could review § 44-5-13.11 and only apply it to multi-unit structures that are fully compliant with its requirements or agree to apportion, the two legally sound interpretations of the statute. In this particular fact scenario, the developer is not even substantially compliant with the law's limiting criteria, since he/she is contemplating restricting 25% or less of the residences as low income.

The remedy that would protect both the taxpayer in this situation and the City would be to allow the taxpayer to pay the 8% tax through a TSA. The City has the requisite authority under a TSA to "exempt from payment, in whole or in part, [taxes on] real...property" pursuant to R.I. Gen. Laws § 44-3-9. The development would likely qualify for a TSA since it will be "used for affordable housing" and/or "residential purposes" under (a)(1) of the statute.

**Costa, Gina**

---

**From:** Fries, Lisa <Lfries@providenceri.gov>  
**Sent:** Friday, January 29, 2021 4:34 PM  
**To:** Pare, Elyse  
**Subject:** FW: Harrisburg Consent Order  
**Attachments:** SGG Memo on 8%.docx; Memo on Apportioned 8 Law Treatment (Budway).docx; Harrisburg Associates - Consent Order - proposed (002).docx

Elyse,  
Take a look at the Consent Order and call me when you have a minute. I want to make sure all of your concerns are addressed too!  
~Lisa

**From:** Fries, Lisa  
**Sent:** Friday, January 29, 2021 4:33 PM  
**To:** Dana, Jeff <Jdana@providenceri.gov>  
**Subject:** Harrisburg Consent Order

Jeff,

I have reviewed the two law department memos on this topic, all applicable TSA's and the proposed consent order. Because this project is mixed use (not solely residential) and because the entirety of the property is not restricted, I agree with my colleagues that the project does not meet the criteria for 8 law under 44-5-13.11. I share my colleagues suggestion that it would be generous of the City to apportion 8 law treatment to those qualifying residential units within the project.

Also, I note that there is an active TSA with atleast one of the properties identified in Plaintiff's Complaint (290 Westminster Street). This active TSA granted by City Council under Chapter 2018-7, Ordinance No. 233 approved March 26, 2018 is in effect through December 31, 2031 and is not addressed in the Consent Order. Also, pursuant to Section 8.4 of the Ordinance, the beneficiaries under the Ordinance "agreed to waive and forever forgo any and all rights and privileges under Title 44." Therefore, we could motion to dismiss the dec action altogether. Also, the Consent Order does not address one of the properties identified in the Complaint – 150 Union and a provision with respect to that property is needed. I believe the owner is/was Peerless.

It is my understanding that our client is well aware of the law departments advise and wishes to move forward. Please see my comments attached to the Consent Order attached. (I am attaching the law department's previous memos on the topic as well in order to have everything in one place).

The Consent Order is poorly drafted. Happy to jump on a call with Nick Hemond to finalize this, tonight or next week.

~Lisa

**From:** Dana, Jeff  
**Sent:** Thursday, January 14, 2021 12:59 PM  
**To:** Fries, Lisa <Lfries@providenceri.gov>  
**Subject:**

# Exhibit 8

# A wealthy Providence developer got 30 years of tax breaks in 2021. Now the City Council may take legal action.

Mayor Brett Smiley says he doesn't support the deal, which was negotiated by the previous mayor's administration

By [Steph Machado](#) Globe Staff, Updated July 14, 2023, 6:38 p.m.



Providence City Hall in downtown Providence, Rhode Island on May 28, 2020. (File photo) (Blake Nissen/ For The Boston Globe) BLAKE NISSEN FOR THE BOSTON GLOBE

**PROVIDENCE** — The Providence City Council may take legal action to reverse a 30-year tax deal for 10 apartment buildings controlled by prominent real estate developer Arnold “Buff” Chace.

After a committee vote Thursday night, a vote by the full council is expected to be scheduled next week to decide whether to authorize a law firm to take action against Chace’s tax deal.

The dispute is over an agreement made by the administration of former Mayor Jorge Elorza, which, in response to a lawsuit, entered into a consent order to give the 10 buildings what’s called “8-Law” treatment, reducing their taxes in exchange for making some of the luxury apartments “affordable” under state law.

The agreement allows the buildings’ owners to pay 8 percent of their annual rental income as their tax bill, rather than the regular commercial rate on the buildings’ assessed values, in exchange for limiting 25 percent of the units to tenants who make 100 percent of the area median income or less.

The area median income for a single-person household in Providence is currently \$74,200. The 8 percent standard comes from a state law meant to encourage low-income housing.

The properties involved in the deal include the Peerless Lofts, the Alice Building and other downtown buildings, all owned or controlled by Chace's real estate firm, Cornish Associates.

The new 30-year deal replaced existing or expiring 20-year tax stabilization agreements, therefore extending tax breaks for the buildings for three more decades.

It's not entirely clear how much the properties will save in taxes over the 30 years. A memo prepared by internal auditor Gina Costa said it was at least \$18 million, but a subsequent letter engaging attorney Max Wistow to review the deal said it could actually be \$42.5 million.

The letter acknowledged "it is not possible to forecast with certainty" the properties' actual values, tax rates and rental income for the length of the agreement.

The city tax assessor's office has not publicly released its own estimates about the properties' future tax savings under the deal.

The tax deal was struck in the spring of 2021, when attention in Providence was more focused on rolling out the COVID-19 vaccine. But multiple city councilors later expressed alarm about the deal, which was not announced publicly or approved by the council.

In the waning days of the council's term in December 2022, Costa issued a report recommending the council challenge the consent order.

"It is my opinion that this consent order was created specifically to allow certain properties that have already exhausted twenty years of tax stabilization to obtain further preferential tax treatment," Costa wrote. "If not challenged, these properties will receive 50 years of tax relief."

She also questioned the city solicitor's authority to enter Providence into a 30-year tax agreement in the first place. Other types of tax treaties are vetted and approved by the council, and even then the city has to seek approval from the R.I. General Assembly for a deal exceeding 20 years.

Concerns surrounding the deal also include the fact that the 8 percent tax law in this case was applied to all 10 properties entirely — which includes commercial tenants — not just the residential portions that contain the income-restricted units.

New city councilors were sworn in in January, and they elected Rachel Miller as council president. Miller then hired the law firm Wistow, Sheehan, and Loveley, to review the deal.

At a meeting of the Finance Committee Thursday night, ten members of the council heard a closed-door presentation from Wistow about his legal findings. Reached by phone, Wistow told the Globe he could not comment until after he is formally retained by the council next week.

After emerging from executive session, two of the three Finance Committee members in attendance voted to approve a resolution authorizing Wistow's firm to take legal action against the deal. That could mean a lawsuit or some sort of court filing seeking to intervene in the tax deal.



Councilors James Taylor and Miguel Sanchez voted in favor of the resolution, while Councilor Sue AnderBois abstained from the vote. The two votes were enough to send the matter to the council floor, where it is expected to get a vote next Thursday.

Buff Chace did not immediately return a phone call seeking comment. Nick Hemond, the attorney who handled the original court case, declined to immediately comment.

Chace, a member of one of Rhode Island's wealthiest and most influential families, was in the news earlier this week after several of his family members [sued](#) over the will of Malcolm G. "Kim" Chace III — Buff Chace's uncle — claiming his will was improperly changed days before he died.

Chace's lawyer denies the allegations in that case, accusing the plaintiffs of "greed and personal animus" towards the defendants, which include Buff Chace.

A spokesperson for Mayor Brett Smiley said the mayor does not support the tax deal negotiated with Chace's company by the previous administration. Smiley continues to employ the same city solicitor, Jeff Dana, who handled the original deal under Elorza.

"For months, the city has been negotiating with Buff Chace, working towards a solution that is better for the city and taxpayers," Smiley's press secretary Josh Estrella said. "The council's current approach risks both not achieving a better deal while sending more resources to an outside counsel."

Despite not supporting the deal, Estrella defended Dana's authority to negotiate such a tax agreement without the council's approval, noting that "resolving litigation through consent agreements is something the solicitor regularly does on behalf of the city."

---

Steph Machado can be reached at [steph.machado@globe.com](mailto:steph.machado@globe.com). Follow her [@StephMachado](#).

[Show comments](#)

# Exhibit 9



Office of the Internal Auditor  
*City of Providence*

July 17, 2023,

Mayor Brett P. Smiley  
City of Providence  
25 Dorrance Street  
Providence, RI 02903

Dear Mayor Smiley,

Re: 8 Law Controversy with Chace Entities

I am writing to you in my capacity as the Internal Auditor. Please note that Section 816 of the City Charter provides:

“The city internal auditor shall have access to the books and records of all offices, departments and other agencies of the city, and it shall be the duty of all officers and employees thereof to supply such information and documents concerning the affairs of the city as the internal auditor may request.”

On Friday, July 14, 2023, your press secretary Josh Estrella, speaking on your behalf, was quoted by both WPRI (<https://archive.is/nm7wd>) and the Boston Globe (<https://archive.is/3ZLa1>), as saying: “For months, the city has been negotiating with Buff Chace, working towards a solution that is better for the city and taxpayers.”

The full Council is meeting Thursday, July 20, 2023 to decide on retaining independent counsel and bringing legal proceedings. Please provide me with the following information as soon as possible so I may relay it to the Council:

- Which specific persons are conducting or participating in those negotiations on behalf of the city and on behalf of the Chace entities?
- When did those negotiations begin?
- Has either side made any offers, and, if so, what offers were made and when?
- What do you hope to achieve as an end result?
- When was the last time there was any contact from Buff Chace (or persons on his behalf) to the city concerning these negotiations?
- When was the last time there was any contact from the city to Buff Chace (or persons on his behalf) concerning these negotiations?
- When and what were the last offers or demands from each side of the negotiations?

In addition, Mr. Estrella is quoted by the Boston Globe as follows:

“The administration doesn’t support the existing tax deal...Despite not supporting the deal, Estrella defended Dana’s authority to negotiate such a tax agreement without the council’s approval, noting that ‘resolving litigation through consent agreements is something the solicitor regularly does on behalf of the city.’”

With reference to the above, please also provide me with the following information:

- Has the Mayor’s office obtained an opinion from independent counsel concerning the City Solicitor’s authority to agree to the Consent Order without obtaining City Council approval, or is the Mayor’s office simply relying on the opinion of Solicitor Jeff Dana (the same solicitor who entered into the original Consent Order) concerning his authority?
- Are you aware of the provision of the Providence Home Charter which states that

“For the settlement of claims, pending suits, arbitrations, mediations, consent decrees, consent judgments and/or any other legal matters of any kind that the city seeks to resolve by agreement, and whose resolution would have a fiscal impact of more than three thousand dollars (\$3,000.00), the city solicitor, or other attorney representing the city, shall not have the authority to settle the matter without approval of the committee on claims and pending suits and the mayor.”

Recognizing that there are enumerated exceptions, do you rely on any exceptions to the requirement for City Council approval, and, if so, what exception and what provision of the Home Charter or City ordinances support that exception?

- If the City Council decides to contest the authority of the City Solicitor and that the Consent Order is therefore void, why not remain neutral and let this issue be resolved by the Courts? In other words, why take a position on an issue that arose in a prior administration and involves a dispute between the City Council and City Solicitor, and, not incidentally, makes your negotiating position with the Chace entities more difficult?
- If the Consent Order was authorized, what is being offered to induce Buff Chace to agree to modify the Consent Order to his detriment? In other words, what leverage do you have in a negotiation which assumes the Consent Order is binding?
- Has the impact of lost tax revenue represented by the Consent Order been calculated, and, if so, what is the impact to the tax base and what is the basis for the calculation?
- How does that fiscal impact compare to the cost that will be incurred if your negotiation is successful?
- Has a legal analysis been prepared concerning the precedential effect the Consent Order will have for other applicants who ask to be treated just as the Buff entities were treated? For example, is there a deprivation of equal protection if only the Chace entities are entitled to the benefits of the 8 Law?
- Has an economic analysis been done to determine the cost if other real estate owners are entitled to the same benefit of the 8 Law?

Finally, please also provide me with copies of any correspondence or emails relating to the foregoing.

Sincerely,



Gina M. Costa  
Internal Auditor

# Exhibit 10



Mayor of Providence

Brett P. Smiley

July 19, 2023

Councilor President Rachel Miller  
City of Providence  
25 Dorrance Street  
Providence, RI 02903

Dear Council President Miller,

I am writing in response to a letter requesting information sent by the City's Internal Auditor on July 17, 2023. The purpose is to provide you with what I hope is helpful context as it relates to the 2021 consent agreement entered into by the City with Buff Chace which has been the topic of recent council discussions.

For background, in 2020, the City of Providence was sued, challenging certain tax assessments made on properties owned by Buff Chace. Upon direction from the then mayor, and the then city council leadership, the law department entered a consent order to resolve this dispute. That consent agreement reflects the intent of the previous city council leadership and mayor. That agreement was executed in 2021 after submission and review by the Honorable Justice Melissa Darigan following a public hearing and oral argument. Consistent with the law, the mayor's office can resolve tax disputes through a consent order, and in this case, did.

Following this past year's election, leadership of the two branches of our government changed. The city council president and I both agreed that the terms of the consent agreement did not reflect our values, and asked the law department to attempt to renegotiate with Buff Chace to revise the terms of that agreement. There is an enormous risk of undermining the work of the City to attempt to modify the settlement by any other method. Two years has passed since the agreement was entered by the courts, and new leadership is not grounds to bring legal action.

As it relates to ongoing negotiations, Buff Chace is willing to enter into new terms that are more favorable to the City of Providence. This potential settlement would provide the City with

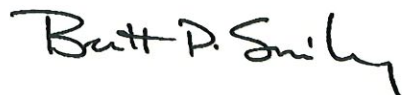
\$1,300,000 for affordable housing while also paying the full commercial taxes on the commercial components of the properties in question.

In addition to wanting to continue our joint negotiation efforts, I also wanted to share my concerns about the City Council's recent fee agreement with Attorney Wistow:

- opening litigation at this stage would stop all of our joint efforts to renegotiate a better deal;
- the agreement rewards Attorney Wistow for lengthy litigation and provides a bonus of up to half of the City's anticipated recovery (potentially up to \$1,400,000);
- a 50% contingency fee is highly unusual for this type of representation and does not require substantive work by this attorney;
- the already negotiated deal would provide Attorney Wistow with a payout of \$1,400,000 for work the city already performed before the council even hired Attorney Wistow; and
- to imply that a well-respected Superior Court Justice was incapable of carrying out her duties in deciding this matter, colors the City's litigation before our state and federal courts moving forward.

Finally, it is important to recognize that any settlement in this matter does not change any underlying problems as it relates to the application of 8-law. To the extent that we agree that the 8-law should not, in future cases, be used in the manner reflected in the original consent order, I implore this City Council to consider a permanent resolution to future issues of 8-law by considering passing the attached ordinance or something similar. This will codify the approach that we all agree should be taken moving forward to encourage the expansion of affordable housing in the City of Providence.

Sincerely,



Brett P. Smiley  
Mayor

Cc: Kris Brown, Chief of Staff, Gina Costa, Internal Auditor  
Enclosure: draft ordinance  
Delivered by email on 7/19/2023





SECTION 4. The City Tax Assessor shall develop and promulgate rules and regulations which shall determine the application process and documentation required to review eligibility for 8% Law in accordance with this Ordinance.

SECTION 5. This Ordinance shall be effective upon passage by the Providence City Council, and approval by the Mayor.

# Exhibit 11

**From:** "Rachel M. Miller" <[rachel.miller.m@gmail.com](mailto:rachel.miller.m@gmail.com)>  
**Date:** July 24, 2023 at 7:48:10 PM EDT  
**To:** "Brown, Kristina" <[Kbrown@providenceri.gov](mailto:Kbrown@providenceri.gov)>, "Costa, Gina" <[Gcosta@providenceri.gov](mailto:Gcosta@providenceri.gov)>  
**Subject:** [EXTERNAL] Fwd: Amended Consent Order For Consideration

FYI

----- Forwarded message -----

**From:** **Napolitano, Michael** <[Mnapolitano@providenceri.gov](mailto:Mnapolitano@providenceri.gov)>  
**Date:** Mon, Jul 24, 2023 at 7:43 PM  
**Subject:** Amended Consent Order For Consideration  
**To:** Miller, Rachel <[rachel.miller.m@gmail.com](mailto:rachel.miller.m@gmail.com)>  
**CC:** Brown, Kristina <[Kbrown@providenceri.gov](mailto:Kbrown@providenceri.gov)>, Crowell, Emily <[ECrowell@providenceri.gov](mailto:ECrowell@providenceri.gov)>, Hawkins, Courtney <[Chawkins@providenceri.gov](mailto:Chawkins@providenceri.gov)>

Good evening, Madam President,

I hope this email finds you well; attached is an amended Consent agreement for your consideration between the City and Buff Chace.

In summary, we are estimating that the difference in tax liability for these properties between no consent order and the original consent order would be roughly \$26-31 million (during the 30-year period), while the difference between no consent order and the amended consent order would be between \$17-22 million (during the 30 year period).

Effectively, those differences would be the "cost" to the City for the affordability restrictions placed upon the units that are now classified as affordable units (tenancies limited to tenants with incomes at or below 100%AMI).

As you know, the administration believes that this agreement will bring immediate value to the city without risking long-term litigation and unclear outcomes for years to come.

Additionally, Solicitor Dana will be prepared to present in detail on this proposal tomorrow.

Please don't hesitate to reach out with any questions,

Mike



**Michael C Napolitano**

*Deputy Director of Intergovernmental Affairs*

*Pronoun: he/him/his*

Office of Mayor Brett P. Smiley

Providence City Hall

[25 Dorrance Street](#)

[Providence, RI 02903](#)

[Mnapolitano@providenceri.gov](mailto:Mnapolitano@providenceri.gov)

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31, 2023). Plaintiffs retain their rights to challenge the assessments associated with the properties, as listed in Exhibit A to this Consent Order, in accordance with R.I. Gen. Laws 44-5-26.

2. Plaintiffs agree to remit an additional fifty thousand dollar (\$50,000.00) annual payment to the City of Providence, or its agreed upon designee, beginning with tax year 2023 and continuing through and including tax year 2049, to be used for the development and support of affordable housing in the City of Providence.
3. The Plaintiffs and City of Providence shall enter into and record amended and restated 30-year restrictive covenants in favor of the City of Providence on each property in accordance with the revised terms agreed to herein.

By agreement of the parties:

Plaintiffs,  
By their attorney,

Defendants,  
By their attorney,

ORDERED:

ENTERED:

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Honorable

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Clerk

Dated:

# Exhibit 12

# Providence City Council will take legal action against ‘sweetheart’ tax breaks for wealthy developer

Buff Chace, a prominent developer, received 30 years of tax breaks under a 2021 consent order

By [Steph Machado](#) Globe Staff, Updated July 25, 2023, 11:05 p.m.



Providence City Hall DAVID L. RYAN/GLOBE STAFF

PROVIDENCE — The Providence City Council has voted to hire a law firm to try and reverse property tax breaks given to a wealthy developer for luxury apartment buildings in downtown Providence.

The [tax breaks were part of a court settlement](#) between Arnold “Buff” Chace and the former administration of Mayor Jorge Elorza, giving Chace’s real estate firm, Cornish Associates, millions of dollars in tax breaks on 10 downtown properties including the Peerless Lofts, Alice Building and others.

The reduced taxes are in place as long as a quarter of the apartments in the 10 buildings are limited to tenants who make 100 percent of the area median income or less. (For Providence, that salary is currently \$74,200 for a single-person household.)

City Council members have expressed alarm about the deal, including the fact that the tax breaks apply to the entire building, including commercial tenants like restaurants and luxury apartments being rented at market rate.



The council also recently raised taxes on homeowners in order to balance the city budget.

“I believe millionaire developers such as Mr. Chace have for far too long exploited taxpayers,” Councilor Justin Roias said before voting on the legal action. He said he hoped the action sent a message to other developers that “the council is going to stand in their way.”

After a nearly four-hour closed-door meeting Tuesday night, the council voted 13 to 1 to hire the law firm Wistow, Sheehan and Loveley to take the legal action. (Councilwoman Jo-Ann Ryan was the no vote.)

Calling the deal “completely unjustified,” Wistow told reporters he will now file a motion to intervene in the original court case. He will seek to vacate the consent order that gave Chace the tax breaks, and he ultimately aims to get the entire case thrown out.

He argues City Solicitor Jeff Dana never had authority to settle the lawsuit in the first place, binding the city to 30 years of lower taxes from the 10 buildings.

“Lawyers just don’t have authority to settle any case they please,” Wistow said. He said the council would seek to get back taxes for the years the deal has been in place. (It’s “in the millions,” he said, but an exact figure was not available.)

Wistow added that the deal with Chace has “serious consequences” for the city. “If this thing stands, other developers will say, ‘I want the same thing,’” Wistow said.


Council President Rachel Miller has said the council should take a deep look at the deal, which she said she was not aware of at the time it was agreed upon back in 2021.

“There is one body that has the authority to bind the city in a financial agreement,” Miller said last week. “That is the City Council. This never came before us in any way.”

Councilman John Goncalves, who represents downtown, said he was “offended” on behalf of his constituents.

“It’s outrageous that a \$42 million tax break was doled out when working families have been made to pay more,” Goncalves said.

But Mayor Brett Smiley has urged the council not to take legal action. He wrote in a letter last week that while he also disagrees with the deal struck by the Elorza administration, he is in the process of renegotiating the deal with Chace. (The city solicitor who negotiated the original settlement, Jeff Dana, is still Smiley’s city solicitor.)

**Steph Machado** · Jul 25, 2023 

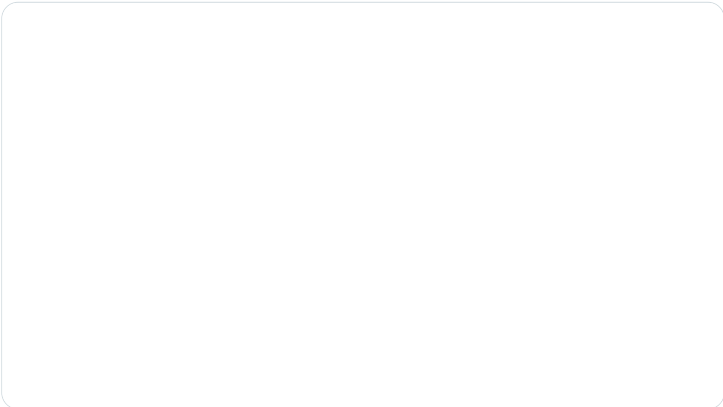
@StephMachado · [Follow](#)

The Providence City Council has been behind closed doors for more than 3 hours discussing potential legal action against the tax breaks given to Buff Chace for 10 of his downtown apartment buildings



**Steph Machado**  
@StephMachado · [Follow](#)

Mayor Brett Smiley would prefer the council not take legal action. He sent this letter last week saying he also disagrees with the tax breaks — which were negotiated as part of a court settlement under the previous administration — and is seeking to renegotiate the deal



8:34 PM · Jul 25, 2023 

 2  [Reply](#)  [Copy link](#)

[Read 1 reply](#)

“There is an enormous risk of undermining the work of the City to attempt to modify the settlement by any other method,” Smiley wrote in the letter. “Two years have passed since the agreement was entered by the courts, and new leadership is not grounds to bring legal action.”

Those negotiations are now off, according to a new spokesperson for Chace.

In a statement on behalf of Chace and Cornish Associates Tuesday night, spokesperson Patti Doyle said the parties had been negotiating “in good faith” on a new agreement with the Smiley administration since January.

“We regret that the actions of the City Council this evening preclude us from continuing those discussions as it now appears that there exists the possibility of litigation,” Doyle said. “We further regret that it also now appears as though the Council is seeking to reverse a legal judgement designed to bolster additional, much-needed housing which clearly will have a chilling effect on all such initiatives contemplated throughout Providence — slowing the development of housing across the city.”

Doyle said 73 apartments across the 10 buildings fall into the affordable category that affords the owners the tax breaks.

The current rents for those income-restricted units range from \$1,300 to about \$2,100, she said. (Current listings for all the buildings were not immediately available; the Cornish website currently says it’s in the process of being updated.)

Under a state law meant for “low-income housing,” Chace is required to pay 8 percent of the buildings’ annual rental income as his tax bill, rather than the usual commercial tax rate for the city of Providence. The deal lasts 30 years.

He sued the city seeking to get the “8-Law” treatment, as it’s sometimes called, and the agreement was filed with the court in 2021. His properties already had 20 years of tax stabilization agreements, a different type of tax break meant to encourage development, but some of those deals were expiring.

So how much is he saving in taxes on the 10 buildings? It’s not entirely clear. A report by internal auditor Gina Costa last year pegged the number as at least \$18 million, but a subsequent letter engaging attorney Wistow to review the deal said it could actually be \$42.5 million over the 30 years.

City officials have not released the tax assessor’s own projections on Chace’s tax savings despite repeated requests.

Dana and other lawyers from the city solicitor’s office also briefed the council members on Tuesday night in executive session, but they only convinced one member — Ryan — to vote against the deal.

Smiley said the council should considering passing legislation addressing the underlying 8-Law issue, limiting the criteria for properties to get the tax breaks under state law. He said his administration provided the council with a proposal that “claws back 30 percent of the tax subsidy provided” to Chace.

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its likelihood of success,” Smiley said.

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Steph Machado can be reached at [steph.machado@globe.com](mailto:steph.machado@globe.com). Follow her [@StephMachado](https://twitter.com/StephMachado).

[Show comments](#)

# Exhibit 13



# RESOLUTION OF THE CITY COUNCIL

No. 351

EFFECTIVE August 4, 2023

WHEREAS, On December 15, 2022 the City's Internal Auditor submitted a report to the City Council outlining significant concerns raised in response to a Consent Order that was entered into in Case No. PC-2020-04757 without any consideration or notice provided to the City Council; and

WHEREAS, On March 16, 2023 the City Council passed a resolution authorizing the Council President to engage outside legal counsel as recommended by the Internal Auditor's report; and

WHEREAS, Pursuant to the March 16, 2023 resolution, the Council President engaged Wistow, Sheehan & Loveley, P.C. ("WSL") as counsel for the City Council relative to this matter pursuant to the terms of the engagement agreement that was executed by the Council President on May 12, 2023, was executed by WSL on May 15, 2023, and was received by the City Council at the May 18, 2023 Council meeting ("WSL's Engagement Agreement"); and

WHEREAS, Max Wistow and Stephen Sheehan presented the findings of WSL's investigation concerning Case No. PC-2020-04757 to the Committee on Finance in executive session on July 13, 2023; and

WHEREAS, WSL summarized its findings and recommendations concerning Case No. PC-2020-04757 in a confidential and attorney-client privileged *Memo to City Council* dated July 17, 2023; and


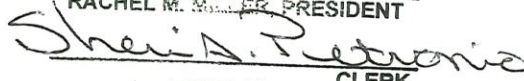
WHEREAS, The City Council is desirous of approving and ratifying the specific terms of WSL's Engagement Agreement.

NOW, THEREFORE, BE IT RESOLVED, That the City Council approves and ratifies WSL's Engagement Agreement.

BE IT FURTHER RESOLVED, That the City Council authorizes WSL to make such claim(s) as may be warranted based upon their investigation. Said claim(s) may be made by demand letter, motion practice, lawsuit, any combination thereof, or otherwise, as WSL deems appropriate.

IN CITY COUNCIL  
JUL 25 2023

READ AND PASSED

  
RACHEL M. MILLER, PRESIDENT  
  
SHEILA A. PETRONIO, ACTING CLERK

Effective without the  
Mayor's Signature

  
Tina L. Mastroianni  
City Clerk

CITY OF PROVIDENCE  
COUNCILOR RACHEL M. MILLER  
CITY COUNCIL PRESIDENT



May 12, 2023

Ms. Tina L. Mastroianni  
City Clerk  
Providence City Hall  
Providence, Rhode Island 02903

Dear Madam Clerk:

Pursuant to Providence City Council Resolution 2023-138, approved March 16, 2023, I am hereby submitting the Engagement and Fee Agreement, which constitutes and appoints Wistow, Sheehan & Loveley, P.C. ("WSL") as attorneys for the City Council in respect to Superior Court Case Harrisburg Associates, LLC, et al. v. City of Providence, et al., C.A. No. PC-2020-04757 ("Harrisburg v. Providence").

Sincerely,

Rachel M. Miller  
City Council President

IN CITY COUNCIL  
MAY 18 2023

READ  
WHEREUPON IT IS ORDERED THAT  
THE SAME BE RECEIVED.  
*Tina L. Mastroianni* CLERK

## ENGAGEMENT AND FEE AGREEMENT

The City Council of the City of Providence ("Providence City Council"), pursuant to the Providence City Council Resolution dated March 16, 2023, hereby constitutes and appoints Wistow, Sheehan & Loveley, P.C. ("WSL") as attorneys as follows:

### I. CONSIDERATION

The consideration for this Engagement and Fee Agreement is WSL's agreement to provide the services referred to herein and the agreement of the Providence City Council on behalf of the City of Providence to pay the fees and to constitute and appoint WSL to investigate and to make and pursue claims as set forth in Sections II and III below.

### II. INVESTIGATION

The Providence City Council constitutes and appoints WSL to investigate and prepare a memorandum concerning possible grounds to vacate or otherwise obtain relief from the consent order ("the Consent Order") entered into in the case filed in the Rhode Island Superior Court captioned Harrisburg Associates, LLC, et al. v. City of Providence, et al., C.A. No. PC-2020-04757 ("Harrisburg v. Providence"), making use of records, research, consultations, and investigatory subpoenas in WSL's discretion. The Providence City Council commits to issuing such investigatory subpoenas as may be deemed reasonably necessary by WSL, and commits to cooperating with WSL in any proceedings to employ or enforce such subpoenas. WSL will be paid a flat fee of \$15,000 for services under this section, payable at the signing of this Engagement and Fee Agreement. In addition, WSL will be reimbursed within thirty (30) days of invoicing and in all events for any out-of-pocket expenses (such as costs of records, computer-assisted legal research, expert consultants, etc.), not to exceed \$7,500, incurred by WSL during the investigative phase whether claims are made or not.

III. MAKING AND PURSUING CLAIM(S)

The Providence City Council further constitutes and appoints WSL to make claim(s) (to the extent WSL deems warranted based upon its investigation) to vacate or otherwise obtain relief from the Consent Order in Harrisburg v. Providence. Said claim(s) may be made by demand letter, motion practice, lawsuit, any combination thereof, or otherwise, as WSL deems appropriate.

IV. CONTINGENT FEE

The Providence City Council estimates that the Consent Order in Harrisburg v. Providence will have cost the City of Providence tax revenue it would otherwise have collected in the amounts of Six Hundred Twenty-Six Thousand Dollars (\$626,000) for the 2021 tax year and One Million Four Hundred Forty-Four Thousand Five Hundred Eighty Nine Dollars and Four Cents (\$1,444,589.04) for the 2022 tax year.<sup>1</sup> It is not possible to forecast with certainty the subject properties' actual future assessed values, tax rates, and rental incomes, for years after 2022. Therefore, for the purposes of this Engagement and Fee Agreement, it is agreed that, if kept in place in its present form, the Consent Order in Harrisburg v. Providence will cost the City of Providence an additional One Million Four Hundred Forty-Four Thousand Dollars (\$1,444,589.04) or more for each year for the next twenty-eight (28) years. This represents a gross total of more than Forty-Two Million Five Hundred Thousand Dollars (\$42,500,000).

Accordingly, the Providence City Council agrees that the City of Providence will pay WSL as legal fees under Section IV of this Engagement and Fee Agreement a contingent fee, payable in the event that, after the execution of this Engagement and Fee Agreement by

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<sup>1</sup> Because of an expiring tax stabilization agreement, the savings in 2021 were lower than 2022.



WSL, the vacation of the Consent Order or modification of the terms thereof is achieved by way of suit, compromise, settlement or otherwise, however, no compromise may be made without the authorization of the Providence City Council.

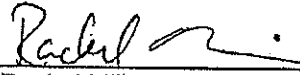
The amount of WSL's contingent fee shall be fifty percent (50%) of all the past or future property tax revenue payable to the City of Providence relating to the properties that are presently subject to the Consent Order, beyond the amounts already payable under the Consent Order (without reduction to present value); however WSL's total contingent fee shall not exceed \$1,400,000. For purposes of this contingency, the City Council and WSL deem the amount of each future year of such additional property tax revenue to be \$1,400,000. The fees shall be due and payable upon the achievement of a final modification of the Consent Order.

The Providence City Council agrees that the City of Providence will reimburse WSL within thirty (30) days of invoicing and in all events for any out-of-pocket expenses incurred by WSL (such as filing fees, deposition costs, obtaining records, charges for computer-assisted legal research, costs of expert consultants or witnesses) incurred by WSL in connection with making or pursuing claims.

V. MISCELLANEOUS

The Providence City Council hereby approves and acknowledges delivery of a duplicate copy of this Engagement and Fee Agreement and acknowledges receipt of "A Client's Statement of Rights & Responsibilities."

The City Council of the City of Providence, by



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Rachel Miller, City Council President

Date: 5/12/23

Wistow, Sheehan & Loveley, P.C., by



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Max Wistow, Esq.

Date: 5/15/23

WISTOW, SHEEHAN & LOVELEY, PC

ATTORNEYS AT LAW  
81 WEYBOSSET STREET  
PROVIDENCE, RHODE ISLAND 02908

MAX WISTOW  
STEPHEN P. SHEEHAN  
BENJAMIN G. LEDSHAM  
KENNETH J. SYLVIA

TELEPHONE  
401-891-2700

FAX  
401-872-0752

E-MAIL  
MAIL@WISTOW.COM

April 28, 2023

*Via Email*

Rachel Miller, Council President  
Providence City Hall  
25 Dorrance St  
Providence, RI 02903

Re: Harrisburg Associates, LLC, et al. v. City of Providence, et al.,  
C.A. No. PC-2020-04757

Dear Council President Miller:

Enclosed is the proposed fee agreement for our engagement regarding the Consent Order that was entered in the above-captioned matter. As discussed, the engagement entails both our preparation (for a flat fee of \$15,000) of a memorandum (following our investigation which is expected to include the subpoenaing of records through the City Council) concerning possible grounds to vacate or otherwise obtain relief from the Consent Order, as well as a contingent fee payable in the event the Consent Order is ultimately vacated or modified.

We have discussed the difficulties in forecasting the additional revenues that the City will obtain if the Consent Order is vacated or modified. The spreadsheet provided to us on Monday, April 24, 2023 projects future losses based on numbers provided by the city auditor. The annual losses beginning with this year are projected to be \$1,444,589.04 for this year alone, with annual amounts increasing by 2.5% every three years thereafter, to \$1,480,703.77 in 2026, \$1,517,721.36 in 2029, and so on. By 2050, the city has projected the annual loss will be \$1,804,093.76. Altogether, the consent order, if left unchanged, is projected to cause the City a total loss of \$47,374,753.74.

We have structured the contingent fee so that it will not exceed 50% of the projected losses for only two years (rounded down to \$1,400,000 per year). We believe this represents a fair result for all concerned in light of the enormous—but difficult to precisely quantify—benefit to the City of achieving a successful result.

Also enclosed are proposed revisions to the authorization resolution.

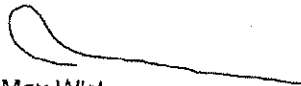
WISTOW, SHEEHAN & LOVELEY, PC  
ATTORNEYS AT LAW

2

Rachel Miller, Council President  
April 28, 2023

Thank you for your cooperation and attention to this matter, and we look forward to being engaged by the City Council.

Very truly yours,



Max Wistow

Enclosures

CC: Sean Bouchard (by email)  
Jim Lombardi, III (by email)  
Gina Costa (by email)