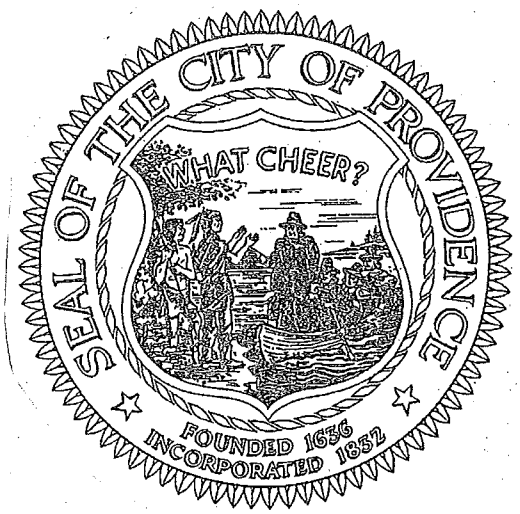

CITY OF PROVIDENCE

APPROVED ORDINANCES

LEVY ORDINANCE
APPROPRIATION ORDINANCE
CLASSIFICATION ORDINANCE
COMPENSATION ORDINANCE

FISCAL YEAR ENDING JUNE 30, 2011

LEVY ORDINANCE

City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CHAPTER 2011-2

No. 79 **AN ORDINANCE** AMENDING ORDINANCE NO. 258 OF CHAPTER 2010-31, ADOPTED JULY 30, 2010 PROVIDING FOR THE ASSESSMENT AND COLLECTION OF 2010 TAXES IN A SUM NOT LESS THAN TWO HUNDRED EIGHTY-FOUR MILLION, THREE HUNDRED EIGHTY-FIVE THOUSAND, SIXTY DOLLARS ($284,385,060.00) AND NOT MORE THAN THREE HUNDRED SEVEN MILLION, FOUR HUNDRED TWENTY-FIVE THOUSAND, TWO HUNDRED SEVENTY-ONE DOLLARS ($307,425,271.00) BEING BASED ON A ONE HUNDRED PERCENT (100%) OF THE 2010-2011 FISCAL YEAR TAX COLLECTIONS, AMENDING SECTION 21-182 OF THE CODE OF ORDINANCES TO REFLECT THE TAX CLASSIFICATION PLAN APPROVED BY THE RHODE ISLAND GENERAL ASSEMBLY, AMENDING SECTION 21-126 OF THE CODE OF ORDINANCES TO RAISE THE PERSONAL EXEMPTIONS, AND SETTING THE HOMESTEAD RATES FOR FISCAL YEAR 2011

Approved February 10, 2011

Be it ordained by the City of Providence:

Section 1. The City Council of the City of Providence hereby orders the assessment and collection of a tax on the ratable real estate and tangible personal property, as well as orders the assessment and collection of an excise tax on all registered motor vehicles, in a sum not less TWO HUNDRED EIGHTY-FOUR MILLION, THREE HUNDRED EIGHTY-FIVE THOUSAND, SIXTY DOLLARS ($284,385,060.00) AND NOT MORE THAN THREE HUNDRED SEVEN MILLION, FOUR HUNDRED TWENTY-FIVE THOUSAND, TWO HUNDRED SEVENTY-ONE DOLLARS ($307,425,271.00), being one hundred percent (100%) of the 2010-2011 year tax collection, said tax is for ordinary expense charges and for the payment of interest and indebtedness in whole or in part of the City of Providence and for other purposes authorized by law.

Section 2. The Providence City Assessor shall assess and apportion said tax on inhabitants and ratable real estate and tangible personal property of said City as of the 31st day of December AD 2009 midnight, Eastern Standard Time, as well as assess and apportion said excise tax on owners of registered motor vehicles in the City of Providence during calendar year 2009, according to law, and shall on completion of said assessment, date and sign, and shall make out and certify to the City Collector of the City of Providence, on or before the 15th day of June AD 2010, or as permitted or extended by law, a complete listing containing: (1) the names of persons taxed and the total value of all real estate taxed to each; (2) the amount of the personal estate, except manufacturer's machinery and equipment, assessed against each person; and, (3) the amount of said motor vehicle excise assessment against each person, on said real estate, personal estate and motor vehicle opposite the name of the person or persons assessed.

The assessment of real estate, personal estate and motor vehicles shall appear on separate lists.

Said taxes shall be due and payable on and between the first day of July AD 2010, next, and the twenty eighth-day of September, AD 2010, next, and all taxes remaining unpaid as of said last named day shall carry until collected a penalty at the rate of twelve percent (12%) per annum upon such unpaid real estate, personal estate and excise taxes.

Said taxes may be paid in four (4) installments, the first installment of twenty-five percent (25%) on or before the twenty-eighth day of September AD 2010, next, and the remaining installments as follows:

Twenty-five percent (25%) on the
Twenty-seventh day of November AD 2010
Twenty-five percent (25%) on the
Twenty-fifth day of January AD 2011
Twenty-five percent (25%) on the
Twenty-third day of April AD 2011

Each installment period successively and in order shall be free from any charges for interest; provided, however, the option to pay taxes in quarterly installments shall not apply to any tax levied in an amount not in excess of one hundred dollars ($100.00). If the first installment or any succeeding installment of taxes is not paid by the last day of the respective installment period or periods as they occur, then the whole tax or remaining unpaid balance of the tax, as the case may be, shall immediately become due and payable and shall carry until collected a penalty at the rate of twelve percent (12%) per annum on said real estate, personal estate and excise taxes.

The City Collector shall by advertisement in a public newspaper of the City notify all persons assessed to pay their respective taxes at his/her office; said Collector shall attend daily, Saturdays, Sundays, and holidays excepted, at his/her office from eight-thirty o'clock a.m. to four o'clock p.m. to receive taxes.

Section 3. This ordinance is enacted pursuant to Rhode Island General Laws 44-5-2 (a).

Section 4. Section 21-182 of the Code of Ordinances, entitled "Apportionment of taxes," is amended as follows;

(a) The tax classification plan is hereby adopted with the following limitations:

(1) The designated classes of property shall be limited to the four (4) classes as defined in subsection (b) hereof.

(2) The tax rate for Class 2 shall not be more than two (2) times the tax rate of Class 1, without regard to any applicable homestead exemption; the tax rate applicable to Class 3 shall not exceed the tax rate of Class 1 by more than two hundred percent (200%).

(3) Notwithstanding subdivision (a)(2) hereof, the tax rate applicable to wholesale and retail inventory within Class 3 as defined in subsection (b) hereof, are governed by Rhode Island General Laws 44-3-19.1.

(4) Notwithstanding subdivision (a)(2) hereof, tax rates applicable to motor vehicles within Class 4 as defined in subsection (b) hereof, are governed by Rhode Island General Laws 44-34.1-1.

(5) The provisions of Rhode Island General Laws, chapter 35 of title 44 relating to property tax and fiscal disclosure applies to the reporting of and compliance with these classifications.

(b) *Classes of property.*

(1) *Class* 1. Residential real estate consisting of no more than five (5) dwelling units, land classified as open space, and dwellings on leased land including mobile homes. This class may also include residential properties containing partial commercial or business uses and residential real estate of more than five (5) dwelling units. A homestead exemption is authorized within this class as follows: (a) owner-occupied residential real estate may be granted an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation; except that owner-occupied residential real estate consisting of more than five (5) dwelling units may be granted an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation attributable to the first five (5) dwelling units. Owner-occupied mixed use real estate may be granted an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation attributable to the first five (5) dwelling units of the residential portion of such real estate; or (b) in the case of non-owner-occupied residential real estate consisting of five (5) dwelling units or less an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation may be granted. Non-owner-occupied residential real estate consisting of more than five (5) dwelling units may be granted an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation attributable to the first five (5) units. Non-owner-occupied mixed use real estate may be granted an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation attributable to the first five (5) units of the residential portion of such real estate.

The percentage reduction in valuation of residential real estate pursuant to the homestead exemption shall apply to residential real estate containing five (5) or fewer dwelling units. In the case of multiple dwellings containing more than five (5) dwelling units, the percentage reduction in valuation shall be applied to the result of dividing the assessed valuation by the number of dwelling units in the multiple dwelling and multiplying the quotient by five (5). The rate of taxation shall be $30.38 per thousand of assessed value less applicable reductions.

The granting of an application for an owner-occupied or non-owner-occupied homestead exemption as referenced above as type (a) or (b) is subject to the following limitations:

a. To be eligible for a type (a) or (b) homestead exemption, effective as to the assessment date of December 31 at midnight, an applicant must file with the City Assessor no later than July 31 a homestead exemption application, together with a declaration, and present evidence, under oath, as to the owner-occupied or non-owner-occupied status together with any other proof of residency or ownership which may be required by the City Assessor. In the case of new construction of, or renovation of no less than thirty percent (30%) of the prior year's assessment of improvements, as certified by the Providence building official, of foreclosed upon existing structures for affordable owner-occupied residential property, eligibility for the homestead exemption shall be determined upon application on or after the date of the execution of a purchase and sales agreement for a specific property, but no later than sixty (60) days of its sale, and, if granted, applied on a pro rata basis for the remainder of the current tax year as if the homestead exemption had been granted as of the prior December 31st assessment date. "Affordable residential property" shall mean property determined to be affordable under the rules and regulations of the Department of Planning and Development . For good cause, the City Assessor may, with advice of the Board of Tax Assessment Review, accept and grant applications for homestead exemptions submitted after the filing deadline; provided, however, that in such cases, the homestead exemption may be applied only to current taxes or those assessed in the prior year..

b. Only natural person(s) are qualified to receive the type (a) owner-occupied residential real estate homestead exemption. Real property which is partially or wholly owned by a business, an institution, a non-profit organization, a financial institution that has foreclosed on real estate, including, without limitation, HUD, Rhode Island Housing and Mortgage Finance Corporation, or any other such public or private entity, do not qualify for a type (a) owner-occupied real estate homestead exemption; provided, however, that with respect to the application of the owner-occupied real estate homestead exemption to taxes assessed as of December 31, 2009, the City Assessor may, with the advice of the Board of Tax Assessment Review, accept an application and grant a type (a) owner-occupied real estate homestead exemption to an entity and its shareholder(s)/member(s)/owner(s), as the case may be, upon receiving a sworn declaration from said person(s) that he/she/they primarily resided in the subject real estate as of December 31, 2009, and that the ownership of the subject property is in said entity's name solely for estate purposes.

c. Applicants may qualify only for one (1) type (a) owner-occupied real estate homestead exemption in the City at any one (1) point in time.

d. The homestead exemption, either type (a) or (b), attaches to the owner(s) of the real property not to the real property itself.

e. The City Assessor shall deny an application for the homestead exemption filed for either type (a) or (b) if the City Assessor determines that an execution of record based upon a judgment of the housing court for a real estate code violation(s) against the applicant remains unsatisfied.

f. In the event the property granted an exemption is sold or transferred during the year for which the homestead exemption is claimed, the exemption is void for that portion of the year following the sale or transfer. The buyer or transferee shall be liable to the City for any tax benefit received after the date of sale or transfer.

g. If the taxpayer knowingly gives misinformation as to ownership and/or occupancy of the real estate on his/her application for a homestead exemption, the City Assessor may, in such event, remove the homestead exemption and recalculate the tax for the period in question and in addition charge the taxpayer the maximum interest permitted by law.

h. The City Assessor is empowered to promulgate any further rules and regulations which he/she deems necessary to carry out the intent and purpose of this ordinance as it relates to the homestead exemption.

(2) Class 2. Commercial and industrial real estate, residential properties containing partial commercial or business uses and residential real estate of more than five (5) dwelling units. Properties containing partial commercial or business uses and residential real estate of more than five (5) dwelling units may be included in Class 1. The rate of taxation shall be $33.70 per thousand of assessed value less any applicable reductions.

(3) Class 3. All ratable tangible personal property. The rate of taxation shall be $53.63 per thousand of assessed value less any applicable reductions.

(4) Class 4. Motor vehicles and trailers subject to the excise tax created by General Laws, chapter 34 of title 44. For FY2011, the motor vehicle tax exemption shall be six thousand dollars ($6,000.00). The rate of taxation shall be $76.78 per thousand of assessed value less any applicable reductions.

(c) The City, pursuant to Rhode Island General Laws 44-5-11.8(c), adopts a tax rate for Class 2 which shall not be more than two times the tax rate of Class 1, without regard to any applicable homestead exemption; the tax rate applicable to Class 3 shall not exceed the tax rate of Class 1 by more than two hundred percent (200%).

Section 5. In keeping with the authorization provided in Rhode Island General Laws 44-3-31 and 44-3-24, Section 21-126 of the Providence Code of Ordinances is hereby amended as follows:

The amount of the following exemptions with respect to the assessed value from local taxation on taxable property is fixed as follows:

(a) Veterans as defined in Section 44-3-4 of the General Laws of Rhode Island and the un-remarried widow or widower of such veterans at six thousand dollars ($6,000.00)

(b) Blind persons as defined in Section 44-3-12 of the General Laws of Rhode Island at thirty-six thousand dollars ($36,000.00).

(c) Veterans who are totally disabled as defined in Section 44-3-4, of the General Laws of Rhode Island at twelve thousand dollars ($12,000.00).

(d) Gold Star Parents as defined in Section 44-3-5 of the General Laws of Rhode Island at eighteen thousand dollars ($18,000.00).

(e) Specially adapted housing for paraplegic veterans as defined in Section 44-3-4 of the General Laws of Rhode Island at sixty thousand dollars ($60,000.00).

(f) For any person sixty-five (65) years of age or over at twenty thousand dollars ($20,000.00).

(g) For persons who are one hundred percent (100%) disabled as determined pursuant to Title II and Title XVI of the Social Security Act, 42 U.S.C. § 401 et seq., and 42 U.S.C. § 1381 et seq., as amended, or who, by reason of their being one hundred percent (100%) disabled, are receiving disability payments from sources other than the social security administration (such as employees of the railroad, federal civil service, postal service, and the Providence police and fire departments) at nineteen thousand five hundred dollars ($19,500.00).

(h) For any person sixty-two (62) through sixty-four (64) years of age, who is receiving social security benefits, eighteen thousand dollars ($18,000.00).

(i) Prisoners of War who are veterans of military or naval service of the United States of America, as defined in Section 44-3-4(e) of the General Laws of Rhode Island and the unmarried widow or widower of such prisoner of war at thirty thousand dollars ($30,000.00).

Provided, however, that any such increase in exemption provided for herein over the amount heretofore provided by general or special law shall apply only to real property[3].

Section 6. Effective for Fiscal Year 2011, the homestead exemption for type (a) and (b) shall be set as follows:

For residential real estate consisting of no more than five (5) dwelling units, land classified as open space, and dwellings on leased land including mobile homes, a homestead exemption is authorized within this class as follows: (a) owner-occupied residential real estate is granted an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation; except that owner-occupied residential real estate consisting of more than five (5) dwelling units is granted an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation attributable to the first five (5) dwelling units. Owner-occupied mixed use real estate is granted an exemption in an amount not to exceed fifty percent (50%) of the assessed valuation attributable to the first five (5) dwelling units of the residential portion of such real estate; or, (b) in the case of non-owner-occupied residential real estate consisting of five (5) dwelling units or less an exemption in an amount not to exceed fifteen percent (15%) of the assessed valuation is granted. Non-owner-occupied residential real estate consisting of more than five (5) dwelling units is granted an exemption in an amount not to exceed fifteen percent (15%) of the assessed valuation attributable to the first five (5) dwelling units . Non-owner-occupied mixed use real estate is granted an exemption in an amount not to exceed fifteen percent (15%) of the assessed valuation attributable to the first five (5) dwelling units of the residential portion of such real estate.

The percentage reduction in valuation of residential real estate pursuant to the homestead exemption shall apply to residential real estate containing five (5) or fewer dwelling units. In the case of multiple dwellings containing more than five (5) dwelling units, the percentage reduction in valuation shall be applied to the result of dividing the assessed valuation by the number of dwelling units in the multiple dwelling and multiplying the quotient by five (5).

Section 7. This ordinance shall take effect upon its passage.

IN CITY COUNCIL
JAN 2 0 2011
FIRST READING
READ AND PASSED
CLERK

IN CITY COUNCIL
FEB - 3 2011
FINAL READING
READ AND PASSED
PRESIDENT
CLERK

APPROVED
MAYOR 2/10/11

APPROPRIATION ORDINANCE

City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CHAPTER 2011-3

No. 107 **AN ORDINANCE**

IN AMENDMENT OF CHAPTER 2009-51, NO.387, APPROVED September 2009, OF THE ORDINANCES OF THE CITY OF PROVIDENCE MAKING AN APPROPRIATION OF SIX HUNDRED AND THIRTY EIGHT MILLION, FOUR HUNDRED AND SEVENTY-TWO THOUSAND AND EIGHTY-FIVE DOLLARS AND FORTY-TWO CENTS ($638,472,085.42) FOR THE FISCAL YEAR ENDING JUNE 30, 2011, AS AMENDED.

Approved February 10, 2011

Be it ordained by the City of Providence:

WHEREAS, the receipts for the fiscal year ending June 30, 2011, have been estimated to amount to SIX HUNDRED AND THIRTY EIGHT MILLION, FOUR HUNDRED AND SEVENTY TWO THOUSAND, AND EIGHTY-FIVE DOLLARS AND FORTY-TWO CENTS ($638,472;085.42) made up as follows:

	Budget FY 2011
Revenues	
Taxes	296,159,095.00
State Revenues and Aid	239,673,769.00
Local Receipts	
PILOT Payments	10,305,000.00
Licenses and Permits	6,210,000.00
Fines and Forfeits	7,900,000.00
Interest Income	6,700,000.00
Charges for Services	4,823,000.00
Tuition	585,000.00
Rentals	20,000.00
Departmental Fees	6,130,700.00
Other Funding Sources	59,965,521.42
	102,639,221.42
Total Revenues	638,472,085.42

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PROVIDENCE:

Section 1. To defray the expenses of the City of Providence for the fiscal year ending June 30, 2011, the sums of money or so much thereof, as are authorized by law, indicated in the accompanying schedule, are hereby appropriated for the objects and purposes, and in amounts expressed therein provided that payments there under shall be subject to the provisions of the Home Rule Charter of 1980, validated by the General Assembly of the State of Rhode Island at its January Session, A.D., 1981, and approved November 4, 1980, and subject to the provisions of the City Ordinances relative to the

expenditures of money from the City Treasury. Fiscal Assistance to State and Local Governments rules and regulations shall govern the portion of this Budget so designated.

Section 2. The payments to the School Fund of the following estimated receipts included in the appropriation of $307,907,225.00 for the support of Public Schools for the City of Providence fiscal year ending June 30, 2011, will be increased or decreased to conform with the actual amounts received from such sources during the City of Providence fiscal year 2011.

Grants-in Aid (RI & Federal)

Indirect Cost Reimbursement	1,700,000.00
Federal Through RI (Medicaid)	4,250,000.00
State Aid to Education	176,475,614.00
General Departments - Tuitions	585,000.00
City Appropriation	124,896,611.00
Total	307,907,225.00

Section 3. Any transfer to the General Fund from Expendable Trust Funds shall be restricted to and deemed to be utilized for the reduction of debt obligations of the City of Providence, as provided for in Section 808 of the Home Rule Charter.

Section 4. The provisions included in this ordinance supersede any prior ordinances or any provisions thereof.

Section 5. Notwithstanding the provisions of Section 17-185 and Section 17-186 of the Code of Ordinances, the amount of $56,380,436 is hereby appropriated to the Pension Accumulation Fund, reflecting a 29-year amortization of the pension liability.

Section 6. No payments can be made from the general fund to employees that were originally hired under non-local source funds without prior approval from the City Council through an Ordinance.

Section 7. This ordinance shall take effect upon passage.

DEPARTMENT	Department Budget FY 2011
MAYOR'S OFFICE	
Salaries	1,853,615.96
Employee Benefits	864,888.78
Services	53,743.00
Supplies	44,500.00
Capital	0.00
Total Budget	2,816,747.74
CITY SOLICITOR	
Salaries	1,636,192.74
Employee Benefits	793,010.84
Services	1,248,464.00
Supplies	48,000.00
Capital	0.00
Total Budget	3,725,667.58

FINANCE	
Salaries	4,099,719.10
Employee Benefits	2,098,605.11
Services	1,703,878.00
Supplies	144,685.00
Capital	500.00
Total Budget	8,047,387.21
INFORMATION TECHNOLOGY	
Salaries	365,185.06
Employee Benefits	173,842.63
Services	2,232,358.00
Supplies	148,500.00
Capital	100,000.00
Total Budget	3,019,885.69
HUMAN RESOURCES (PERSONNEL)	
Salaries	740,845.38
Employee Benefits	1,941,308.23
Services	654,100.00
Supplies	11,250.00
Capital	0.00
Total Budget	3,347,503.61
PUBLIC SAFETY	
COMMISSIONER OF PUBLIC SAFETY	
Salaries	497,232.16
Employee Benefits	254,397.21
Services	849,334.00
Supplies	3,260.00
Capital	0.00
Total Budget	1,604,223.37
FIRE DEPARTMENT	
Salaries	37,098,348.43
Employee Benefits	24,424,249.11
Services	547,600.00
Supplies	792,578.00
Capital	0.00
Total Budget	62,862,775.54
POLICE DEPARTMENT	
Salaries	40,447,781.28
Employee Benefits	25,853,626.28
Services	1,415,633.00
Supplies	1,179,709.00
Capital	0.00
Total Budget	68,896,749.56

DEPARTMENT OF COMMUNICATIONS	
Salaries	5,067,249.70
Employee Benefits	2,488,408.15
Services	1,805,275.72
Supplies	133,000.00
Capital	0.00
Total Budget	9,493,933.57
EMERGENCY MANAGEMENT/HOMELAND SECURITY	
Salaries	352,645.78
Employee Benefits	164,111.75
Services	112,700.00
Supplies	14,700.00
Capital	0.00
Total Budget	644,157.53
TOTAL PUBLIC SAFETY	
Salaries	83,463,257.35
Employee Benefits	53,184,792.51
Services	4,730,542.72
Supplies	2,123,247.00
Capital	0.00
Total Budget	143,501,839.58
PLANNING & DEVELOPMENT	
DEPARTMENT OF PLANNING AND DEVELOPMENT	
Salaries	3,241,554.56
Employee Benefits	1,646,878.84
Services	740,150.00
Supplies	33,000.00
Capital	0.00
Total Budget	5,661,583.40
PUBLIC WORKS	
Salaries	6,173,139.75
Employee Benefits	3,333,655.48
Services	9,526,212.00
Supplies	1,311,500.00
Capital	1,100,000.00
Total Budget	21,444,507.23
PARKS & RECREATION	
Salaries	9,287,068.13
Employee Benefits	4,510,944.71
Services	828,315.00
Supplies	759,164.00
Capital	0.00
Total Budget	15,385,491.84
INSPECTION & STANDARDS	
Salaries	2,562,485.78
Employee Benefits	1,626,359.05
Services	619,314.00
Supplies	34,450.00
Capital	0.00
Total Budget	4,842,608.83
PUBLIC PROPERTY/PURCHASING	