



Ursillo, Teitz & Ritch, Ltd.

*Counsellors At Law*

2 Williams Street  
(at South Main Street)  
Providence, Rhode Island 02903-2918

Michael A. Ursillo \*  
Andrew M. Teitz, AICP \*†  
Scott A. Ritch \*†

Troy L. Costa †  
Amy H. Goins \*†  
Peter F. Skwirz \*†  
David Marks \*†  
Admitted in RI\*, MA†

Tel (401) 331-2222  
Fax (401) 751-5257  
andyteitz@utrlaw.com

## MEMORANDUM

**TO:** Hon. Steven Contente

**FROM:** Andrew M. Teitz, Assistant Town Solicitor

**DATE:** September 19, 2025

**SUBJECT:** Pokanoket Management Group - Request for Tax Abatemen

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You have asked for my input with regard to your recommendation to the Town Council as to the request for tax abatement by the Pokanoket Management Group, trustee of the Pokanoket Tribe Land Trust ("Trust").

### BACKGROUND

The Town agreed to an amendment to state law to make the lands owned by the Trust exempt from Bristol property taxes, in return for (1) the lands being added to the list of properties for which the State of RI pays local municipalities a Payment In Lieu Of Taxes (PILOT) of approximately 27% of what the municipality would receive if taxable, and (2) the Trust entering into a Tax Stabilization Agreement (TSA) with the Town to cover the two years which it would take for the state PILOT reimbursement to flow to the Town.

The TSA provides that the Trust is to pay total taxes of \$39,667.86 per year. The Town got to this number as follows.

We assumed taxes from parcel 135-0012-000 (2family home)	\$13,809.98
We assumed taxes from all other parcels (224.93 acres at a value of approximately \$115 /acre which is the rate we assess forest land that is enrolled in DEM's FFOS program.)	+\$25,857.88
Total taxes in the TSA equal	\$39,667.86

The TSA did provide that the Trust could request a further abatement from the Town, although the Town is not obligated to grant any of it.

The Trust has asked for a full abatement for parcel 135-0012-000 (2family home, which appears to have three separate tenants) of \$13,809.98 for this tax year.

## **DISCUSSION**

The Trust asserts that the home is not used to raise money, but to provide housing for live-in caretakers of the property. The Trust has provided copies of leases and other documents to prove that the residents do various chores on the Trust's land.

However the Trust does charge rent that is slightly below market-rate to these tenants and it appears that none of the tenants is doing these chores as a full-time job. Therefore I do not think that a 100% abatement for this property is reasonable.

## **RECOMMENDATION**

Consequently, it is my recommendation that an abatement of 50% of the TSA tax amount attributable to the house property ( $13,809.98 / 2 = \$6,904.99$ ) be granted to the Trust for this year.

Please note that I have already spoken with the Trust's attorney, Dr. Taino Palermo, and informed him of my opinion.

Of course, it's up to you to decide what you recommend to the Town Council, and ultimately, it's up to the Town Council to decide what if anything to grant as an abatement.