

2026-27 Tax Year
Parcel ID: _____

City of Newport
Office of the Tax Assessor
43 Broadway
Newport RI 02840

Application window: **January 1st through March 15th**

Property Location: _____

Number of Dwelling Units _____

Owner(s) _____

Mailing Address: _____

1. Applicant _____

Phone Number _____ Email _____

2. (a)
If you have
a 1 Family
Home or
Residential
Condo:

Is this property in Newport your Primary Residence of at least seven (7) months or more per year? **Y N If**
YES, proceed to section #3
If NO, **please provide a copy of a current, 12 Month lease**, starting _____ and ending _____

OR

Is this property in Newport your Primary Residence? **Y N If Yes, please provide Unit #** _____
If YES, do you rent the other Unit? **Y N**

(b)
If you
have
A 2
Family
Home:

If rented, **please provide a copy of the current, 12 month or more lease**, starting _____ and ending _____.
If the other unit is not rented, please provide a VACANT UNIT CERTIFICATION (available in The Tax Assessor's Office)
If NOT your primary residence, **please provide a copy of a current, 12 month or more lease for EACH UNIT.** (You may not use a VACANT UNIT CERTIFICATION if the property is not your primary residence.)

Unit# _____ starting _____ and ending _____.

Unit # _____ starting _____ and ending _____.

OR

(c)
If you
have
A 3
Family
Home:

Is this property in Newport your Primary Residence? **Y N If Yes, please provide Unit #** _____

If yes, please provide a current, 12 month or more lease for the Other 2 Units.

Unit # _____ starting _____ and ending _____

Unit # _____ starting _____ and ending _____

If NOT your primary residence, **please provide a copy of a current, 12 month or more lease for EACH UNIT.**

Unit # _____ starting _____ and ending _____

Unit # _____ starting _____ and ending _____

Unit # _____ starting _____ and ending _____.

APPLICATION CONTINUES ON BACK

3. Proof of Residency

Proof of residency provided by submission of:

RI Driver's License RI Issued State Identification Card RI Voter's Reg. Card **AND** DL or ID

If mailing or uploading applications, please provide a copy of your ID.

RI DL and ID's MUST have the property address; PO box addresses are not acceptable for this program.

4.

- a. Have you acquired the property in the last 60 days? N Y
- b. Is the property titled in a Revocable or Irrevocable Trust?
(Please provide a copy of your Trust Documents) N Y
- c. Is the applicant responsible to pay the property taxes on the property? N Y
- d. Have you applied for and/or been granted an owner-occupied residential tax rate, homestead or other personal exemption (such as a Veteran or Senior) for real property located outside the City of Newport, Rhode Island? N Y

If yes, please list the location of the exemption _____

LANDLORDS ONLY

- e. Do you agree that you will continue to rent ALL rental unit(s) to tenants as their principal residence pursuant to a current lease of 12 months or more during the period you are eligible to receive the exemption, and provide updated leases within 30 days of expiration? N Y

(Please provide a copy of each lease with your application)

5.

THIS APPLICATION MUST BE SIGNED AND NOTARIZED PRIOR TO SUBMISSION

I have read, understand, and initialed the enclosed eligibility requirements to qualify for an owner-occupied residential tax rate. I swear and affirm that the information provide is true and accurate.

Applicant Signature _____

Subscribed and sworn to before me this _____ day of _____ 20_____

Notary Public

DO NOT REMOVE THIS SECTION-Assessor's Office Use Only

Office of the Tax Assessor employee _____

Date

ELIGIBILITY

This application MUST be Notarized prior to submission.

NOTE: You must apply to receive the owner-occupied residential tax rate. Otherwise, the higher residential rate will be applied to your property.

- The application period is **January 1 through February 27**. The application is available in our office or may be downloaded from www.cityofnewport.com
- To receive the owner-occupied residential rate, you must be a Resident of Newport which means you must physically live at the property you are seeking to have the owner-occupied residential rate applied to for more than seven (7) months of the year as your principal residence. The property must also be the place of your domicile.
- Residential properties of three units or less may qualify for the owner-occupied residential rate if the rental units are rented to tenants as their principal residence pursuant to leases of at least one year or longer. You must provide current leases to support eligibility. If you have a lapse in any unit leases, you may be removed from the program, and you are not eligible to reapply until the January following the next Fiscal year. (January-February 27, 2028) Subletting the property seasonally is not allowed under this program.
- Rental properties of three units or less with one of the rental units occupied by the Applicant may also qualify if the other units are rented to tenants as their principal residence pursuant to a lease of one year or longer. You must provide leases to support eligibility. Two Family homes may qualify with one vacant unit, if it is their primary dwelling.
- The real property for which the owner-occupied residential rate is claimed must be legally titled in the name of the Applicant, the Trustee of a Revocable or Irrevocable living trust with the Applicant residing at the property and paying the taxes, or in Applicant(s) as life tenants who have an obligation to pay the taxes and the applicant must reside at the subject property.
- The **ONLY** acceptable proof of residency is a valid Rhode Island Driver's License/ID which must have the principal residence address listed, or as a registered voter on the City of Newport Voter List maintained by the City Canvassing Authority (Voter Registration Card) (**You must supply a copy of Voter Reg. Card AND your current ID**).
- You cannot receive any type of exemption in any other community in Rhode Island or any other state located in the United States, with the exception of certain rental properties that may qualify.
- You may only qualify for the owner-occupied residential tax rate for only one (1) property unless you have certain rental properties that qualify.
- The Tax Assessor may continue to review the right of a taxpayer to the owner-occupied residential rate, and for such purpose she may require the filing of a new application or the submission of such proof as she shall deem necessary to determine continued eligibility.
- To qualify for this program, you may not rent more than 2 bedrooms **within your primary dwelling unit** short term, regardless of what is permitted under Newport's Zoning Code.
- Vacant units are not permitted in this program, with the single exception of a two-family property that is your primary residence and the other unit is utilized by a family member.
- **Active-Duty Military members** are required to submit their orders to Newport, RI if they do not have a Rhode Island license with the address listed on the application. The orders must be current and must be longer than 7 months. You will be required to update with new orders when those end or submit a lease for 12 months or longer.
- Any applicant providing false, fraudulent or misleading information or who otherwise makes any material misrepresentation as to their eligibility or qualifications for the owner-occupied residential rate may be subject to immediate revocation of the application of the owner-occupied residential rate to their property and the nonowner-occupied rate will be applied along with a recalculation of the nonowner-occupied residential rate for the period in question and in addition, charge the taxpayer the maximum interest and penalties. You are also guilty of a violation and may be subjected to prosecution.

SIGNATURE REQUIRED—SEE ADDITIONAL INFORMATION CONTINUED ON THE BACK.

- Corporations, such as an LLC cannot establish residency, but may qualify by having an existing 12-month lease. Subletting the property seasonally is not allowed under this program.
- An owner-occupied residential rate granted shall terminate and a new bill calculated upon:
 - The conveyance of the subject property; provided however, if the new owner(s) of the property submit an application and qualify for an owner-occupied residential rate within thirty (30) days of the date of the conveyance, the rate shall continue through the end of the tax year, provided the prior owners qualified for the exemption. If not, the new owner may apply January 1 through February 27 of any year.
 - The death of the taxpayer jointly occupying the subject property; provided however, that if the taxpayer holds an ownership interest in the property as of the date of assessment for the year of the claim and subsequently passes away the rate shall continue through the end of the year.
 - Short term rentals exceed the 2-bedroom maximum within the owner-occupied unit.
 - The subject property ceases to be owner-occupied, or a 12-month lease is not provided to the Assessor’s Office within 30 days after the existing lease expires.
- Lapses in leases will result in the expiration of the exemption at the end of the Fiscal year. No additional bill will be issued. However, you are not eligible to apply again until **January 2028**.
- Incomplete applications will not be accepted.

Applicant’s Signature _____ Date _____

Please sign above, indicating that you have read and understand the Eligibility requirements and you acknowledge that it is your responsibility to notify this office if you no longer qualify for the exemption.

APPLICATIONS CAN BE MAILED, UPLOADED, OR HAND DELIVERED TO THE ASSESSOR’S OFFICE, 43 BROADWAY, NEWPORT, RI 02840 by the close of business on the February 27th deadline.

We do not accept emailed or faxed copies of the application.

If mailed, it is advised that you use a method that affords you the ability to track your documents (e.g., Registered or Certified Mail.) This office is not responsible for documents that are not received by the deadline.