

Office Use Only  
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CITY OF NEWPORT  
OFFICE OF THE TAX ASSESSOR  
43 BROADWAY  
NEWPORT, RI 02840

Office Use Only

**APPLICATION FOR OWNER OCCUPIED RESIDENTIAL TAX RATE FOR TAX YEARS 2023 AND 2024**

**I. APPLICANT**

- (a) NAME \_\_\_\_\_
- (b) ADDRESS \_\_\_\_\_  
\_\_\_\_\_
- (c) PHONE # \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_ @ \_\_\_\_\_

**II. PROPERTY** (The subject property for which the applicant seeks the owner-occupied residential tax rate)

- (a) Address of Property \_\_\_\_\_ Newport, RI 02840
- (b) Title Owner(s) **(Please list all owners of the Property as of 12/31/2022)**

\_\_\_\_\_  
\_\_\_\_\_

**III. RESIDENCY**

- (a) Is the Applicant a Resident of Newport \_\_\_\_\_

**Note: Resident is defined in ordinance section 4.08.120 A (2)(c) (1) as an individual whose principal residence and the residence at which the individual physically lives at for more than seven (7) months of the tax year is the subject property which Property is also the place of domicile of the applicant.**

- (b) **If the Property is titled in the name of Trustees of a Revocable or Irrevocable Trust:**

- (1) Does the applicant live at the Property and is the applicant a Resident of Newport \_\_\_\_\_
- (2) Is the applicant responsible to pay the property taxes on the Property? \_\_\_\_\_

- (c) **If the Property is titled in the name of the applicant as a Life Tenant:**

- (1) does the applicant live at the Property and is the applicant a Resident of Newport? \_\_\_\_\_
- (2) Is the applicant responsible to pay the property taxes on the Property? \_\_\_\_\_

- (d) Have you applied for and/or otherwise been granted an owner-occupied residential tax rate for any other property located in Newport? \_\_\_\_\_

- (e) Have you applied for and/or been granted an owner-occupied residential tax rate, homestead exemption or other personal exemptions for any other real property located outside of the City of Newport Rhode Island?

\_\_\_\_\_

- (f) Do you consider the Property and the State of Rhode Island to be your place of domicile? \_\_\_\_\_

**IV. PROOF OF RESIDENCY MUST BE PROVIDED**

- (a) Driver License
- (b) Voter Registration Card
- (c) Rhode Island Identification Card

**V. Application for owner-occupied residential tax rate for RENTAL PROPERTIES of 3 units or less (Section 4.08.120 (A)(2) (c) (6))**

**If you are NOT a Resident of Newport or are a Resident but have rental units at the Property:**

(a) are you looking to qualify for an owner-occupied residential tax rate pursuant to section **4.08.120 (A)(2)(c)(6)**?  
\_\_\_\_\_

(b) How many units are at the Property? \_\_\_\_\_

(c) Are **ALL** of the rental units presently rented to tenants as their principal residence pursuant to a lease of one (1) year or longer? \_\_\_\_\_

**(d) If you qualify for the owner-occupied residential tax rate:**

Do you agree that that you will continue to rent the rental unit to tenants as their principal residence pursuant to a lease of one year or longer during the period you are eligible to receive such rate? \_\_\_\_\_

**Copies of leases must be provided.**

**THIS APPLICATION MUST BE NOTARIZED PRIOR TO SUBMISSION.**

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

\_\_\_\_\_  
Applicant

\_\_\_\_\_  
Applicant

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2023

\_\_\_\_\_  
Notary Public

## ELIGIBILITY

Please write **LEGIBLY**

This application **MUST** be Notarized prior to submission.

- **NOTE: You must apply to receive the owner-occupied residential tax rate. Otherwise, the non-owner occupied residential rate will be applied to your property.**
- The application period is **January 1, 2023-March 15, 2023**. The application is available in our office or may be downloaded from [www.cityofnewport.com/](http://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.
- Rental properties of three units or less with one of the rental units occupied by the Applicant may also qualify for the owner-occupied residential rate if the other units are rented to tenants as their principal residence pursuant to a lease of one year or longer. You must provide supporting documentation to support eligibility.
- 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 as a registered voter on the City of Newport Voter List maintained by the City Canvassing Authority (Voter Registration Card) OR a valid Rhode Island Driver's License/ID which must have the principal residence address listed. (**You must supply a copy of either item**).
- 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 owner-occupied residential rate attaches to the OWNER(S) of the property and NOT the property itself.
- 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.
- 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.
- An owner-occupied residential rate granted shall terminate upon:
  - The conveyance of the subject property; provided however, if the new owner(s) of the property make 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.
  - The death of the taxpayer 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.
  - The subject property ceases to be owner-occupied or leased for a full year.

Please initial here 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 OR HAND DELIVERED TO THE ASSESSOR'S OFFICE, 43 BROADWAY, NEWPORT, RI 02840**

**(PLEASE SUPPLY COPIES OF ALL REQUESTED DOCUMENTATION)**

**YOU MAY ALSO UPLOAD TO AN FTP SECURE SITE TO <https://ftp.cityofnewport.com> (YOU WILL NEED TO UPLOAD ALL REQUESTED DOCUMENTATION ie. License, Leases, etc.)**

**PLEASE BRING COPIES WITH YOU IF APPEARING IN PERSON TO OUR OFFICE AS WE ARE UNABLE TO MAKE COPIES FOR YOU**