



Town of Bristol, RI

Tax Assessor / Collectors Office

10 Court Street, Bristol, RI 02809 (401)253-7000

DATE: September 9, 2025

TO: Steven Contente, Town Administrator

FROM: Kristopher Leadem, Tax Assessor/Collector

RE: General Homestead Law and Mixed-use properties

This letter is in response to the request from Stephen and Michelle Mascena, 381 High Street, regarding the General Homestead Law and allowing for mixed-use properties to be eligible for the homestead tax rate.

RIGL 44-5-11.8 allows Cities and Towns to offer a "homestead" rate to residential real estate consisting of no more than 5 dwelling units. The town of Bristol as well as most towns and cities in Rhode Island cannot allow mixed-use properties to qualify for the homestead tax rate. This would require a change to the current legislation. Current legislation does allow Providence to qualify mixed-use property as residential and allow for the homestead rate.

Over the past few months, I have had a handful of property owners voice their frustration regarding the exclusion of mixed-use property from the adopted legislation. Property owners feel that the mixed-use property that they occupy as their primary residence should be treated the same as the multi-family property that is owner-occupied, and 1-3 units are rented.

Some facts to consider:

Bristol currently has about 90 mixed-use properties, about 1% of our tax base.

Bristol currently has about 7,220 residential properties, about 84% of our tax base.

About 61% (4,430) of Bristol's residential properties receive the homestead rate.

If the same rate applied to mixed use, I would estimate an additional 55 mixed use properties could potentially qualify for the lower homestead rate.

I believe this financial impact would be minimal.

IN SUPPORT
OF LEGISLATION
[Signature]
STEVEN CONTENTE
Town Administrator

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