

No: 2026-37

TOWN OF MIDDLETOWN

RESOLUTION OF THE COUNCIL

OPPOSING A STATEWIDE NONOWNER OCCUPIED PROPERTY TAX

- Whereas: Local property tax is the single largest revenue tool available to cities and towns, representing 72% of the Middletown General Fund revenues; and
- Whereas: The Town of Middletown works diligently within its authority to evaluate and adapt its property tax classification system to meet local needs and challenges in a way that aligns with community values; and
- Whereas: Non-owner occupied properties share in a locally established property tax system designed to balance year-round and seasonal cost burdens through the direct levying of taxes by the Middletown Town Council; and
- Whereas: The Town of Middletown received permission from the Rhode Island General Assembly to classify and tax non-owner occupied properties separately from other classifications; and
- Whereas: The Town of Middletown does classify and tax non-owner occupied properties separately from other classifications; and
- Whereas: Seasonal and vacation-home owners are valued members of the Middletown community and contribute significantly to the property tax base; and to Middletown and Newport County charitable organizations; and to the general economies of Middletown, Newport County and all of Rhode Island; and
- Whereas: The state's power to tax rests more appropriately with income tax, sales tax, and other tools; and
- Whereas: 35% of Middletown's residential properties may be classified as non-owner occupied and more than 15% of Middletown's residential properties are assessed at over \$1 million; and
- Whereas: The property tax burden on impacted properties in Middletown will increase an average of 16% based upon the new state property tax; and
- Whereas: A statewide property tax undermines local authority to manage the impact of its largest revenue source on its taxpayers,

NOW, THEREFORE, BE IT

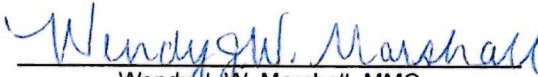
- RESOLVED: That the Town Council of the Town of Middletown objects to a statewide property tax on non-owner occupied properties and requires repeal of RIGL 44-72, the Non-owner Occupied Property Tax Act.

BE IT FURTHER

- RESOLVED: That this resolution is made part of the permanent record of the town, and the resolution is forwarded to the state senator and representative of the town and the League of Cities and Towns, and to all city and town councils of Rhode Island.

APRIL 6, 2026

READ AND PASSED IN COUNCIL



Wendy J. W. Marshall, MMC
Town Clerk