

**2026-2**

**ORDINANCE OF THE  
TOWN OF MIDDLETOWN, RHODE ISLAND**

**AN ORDINANCE AMENDING THE TOWN CODE OF THE  
TOWN OF MIDDLETOWN**

**TITLE III: ADMINISTRATION  
Chapter 34, Taxes**

**NOW THEREFORE, BE IT ORDAINED AS FOLLOWS:**

*FIRST:* That Town Code Title III, Chapter 34, Taxes, Section 34.70 entitled “Tax Classification System”, is amended by deleting Subsection 34.70(A)(1)(f) therefrom as follows (language to be deleted is stricken out within brackets; language to be added is underlined):

~~{Section 34.70(A)(1)(f): Any property containing a dwelling unit used or registered as a short-term rental, as that term is defined in Chapter 152, Appendix A, § 400 of the Town Code, for any period of time during the tax year for which the owner-occupied rate is claimed, shall not qualify for said rate; provided however, that the rental of one or more bedrooms to no more than six persons in an owner-occupied dwelling unit while the owner is present, with said dwelling unit being also the principal residence of the owner of said dwelling unit, shall be exempt from the provisions of this division (f).}~~

*SECOND:* This ordinance shall take effect upon passage and shall supersede any inconsistent or contrary provision in any other ordinance.

MAY 18, 2026

READ AND ADOPTED IN COUNCIL



Wendy J.W. Marshall, MMC  
Town Clerk

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