

**AN ORDINANCE ADDING A NEW SECTION 21-183  
TO THE CODE OF ORDINANCES  
(ELIGIBILITY FOR OWNER-OCCUPIED TAX RATE)**

SECTION ONE:

The Code of Ordinances is hereby amended to include the following new section:

**SECTION 21-183 Eligibility for Owner-Occupied Tax Rate**

(a) It is the policy of the City of Providence that the owner-occupied tax rate is not available any single-family home owner who offers the entire unit (or substantially the entire unit) for rent, accommodations and/or for lodging for any period of time during the ownership year in question, or who collects rent and/or lodging or accommodation fees.

(b) Any owner of a single-family residence who offers the entire residence (or substantially the entire residence) for rent and/or for lodging for any length of time is not eligible for the owner-occupied tax rate for the year in which said residence is rented and/or advertised to be available for rent and/or lodging. Evidence of an advertisement placing the entire residence for rent and/or for lodging (including, but not limited to advertising on websites such as [www.airbnb.com](http://www.airbnb.com)) will create a presumption that the property should be taxed at the owner non-occupied rate, and will provide a sufficient basis for the Tax Assessor to notify the homeowner of said change in taxation.

The non-owner occupied rate will be charged on the tax bill that is issued the following year (covering the ownership of the property for the prior year) absent proof by the homeowner that the offered evidence is incorrect and that the owner in fact did not advertise the property for rent and/or for lodging and that that the property owner did not collect any fees, rents or charges for temporary use of the single-family home in question.

SECTION TWO:

This Ordinance will take effect on passage.