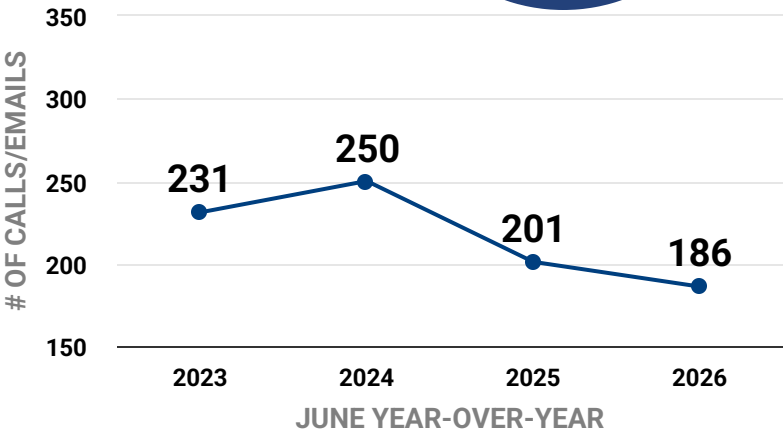




Total Calls/Emails
YEAR-OVER-YEAR

The Legal Hot Line answered **186** calls and/or emails during the month of June 2026, representing a **7.5 %** decrease from June 2025. The majority of questions related to rentals, taxation, and deposits. The taxation questions related to new non-owner occupied tax on residential properties valued at over \$1 million which takes effect on July 1, 2026.

7.5%
from June 2025



Top Categories
JUNE YEAR-OVER-YEAR

2026
Rentals

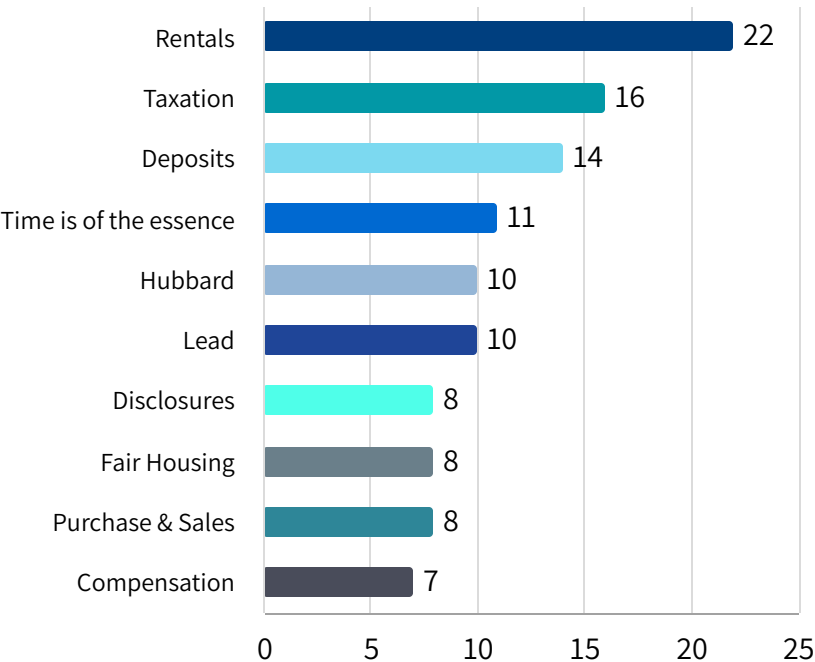
2025
Rentals

2024
Compensation

2023
Compensation



Top 10 Categories
JUNE 2026



Featured Q & A

When the new non-owner occupied tax takes effect on July 1, 2026, what is used to determine whether a residential property is valued at more than \$1 million: purchase price or assessed value?

According to the RI Division of Taxation, and the law itself, the tax is triggered by the value assessed by the town or city in which the property is located. The timing is important too. Here is an example from the RI Division of Taxation.

The assessed value of the residential property is determined by the city or town in which the property is located as of December 31 prior to the beginning of the privilege year. For example, for the tax year beginning on July 1, 2026, the privilege year is July 1, 2025 - June 30 2026, and the assessed value as of December 31, 2024 is used. [Learn more...](#)