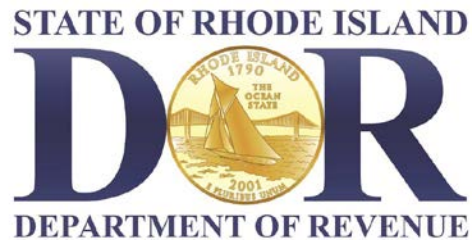


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly Local Hotel Tax Report
FY 2021 Local 1.0 Percent Collections December 2020**

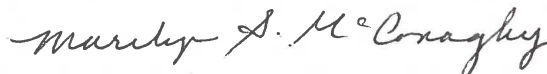
The data contained in the *Local 1.0 Percent Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1.0 percent hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

The report provides data by municipality on the month-to-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date collections. A color-coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the December 2020 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	December 2020	November 2020	\$ Difference	% Difference
Hotels	\$ 76,778	\$ 95,397	\$ (18,620)	-19.5 %
Room Resellers and Hosting Platforms	5,704	4,865	839	17.3 %
Realtors and Homeowners	7,231	1,687	5,544	328.6 %
Total	\$ 89,713	\$ 101,950	\$ (12,237)	-12.0 %
Year-over-Year	December 2020	December 2019	\$ Difference	% Difference
Hotels	\$ 76,778	\$ 192,005	\$ (115,227)	-60.0 %
Room Resellers and Hosting Platforms	5,704	8,302	(2,598)	-31.3 %
Realtors and Homeowners	7,231	25,982	(18,751)	-72.2 %
Total	\$ 89,713	\$ 226,289	\$ (136,576)	-60.4 %
Year to Date-over-Year to Date	FY 2021	FY 2020	\$ Difference	% Difference
Hotels	\$ 1,474,704	\$ 2,635,185	\$ (1,160,481)	-44.0 %
Room Resellers and Hosting Platforms	95,850	101,368	(5,519)	-5.4 %
Realtors and Homeowners	361,328	494,165	(132,837)	-26.9 %
Total	\$ 1,931,882	\$ 3,230,718	\$ (1,298,837)	-40.2 %



Marilyn S. McConaghy, Esq., Acting Director of Revenue
Rhode Island Department of Revenue
March 4, 2021

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2021.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 378-1080.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	December 2020	November 2020	Percent Change *	Difference *
BARRINGTON	\$ 20	\$ 25	-19.8%	\$ (5)
BRISTOL	325	768	-57.7%	(443)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	29	-	n/a	29
CHARLESTOWN	262	277	-5.3%	(15)
COVENTRY	1,122	1,120	0.1%	2
CRANSTON	449	527	-14.9%	(79)
CUMBERLAND	23	16	43.4%	7
EAST GREENWICH	40	54	-25.7%	(14)
EAST PROVIDENCE	1,457	2,237	-34.9%	(780)
EXETER	-	3	-100.0%	(3)
FOSTER	-	4	-100.0%	(4)
GLOCESTER	95	108	-12.3%	(13)
HOPKINTON	12	6	96.8%	6
JAMESTOWN	289	459	-37.1%	(170)
JOHNSTON	348	358	-2.6%	(9)
LINCOLN	1,719	1,638	5.0%	81
LITTLE COMPTON	115	269	-57.2%	(154)
MIDDLETOWN	6,331	9,111	-30.5%	(2,780)
NARRAGANSETT	1,581	(33)	-4,941.8%	1,614
NEWPORT	24,385	27,498	-11.3%	(3,113)
NEW SHOREHAM	2,416	6,915	-65.1%	(4,499)
NORTH KINGSTOWN	1,949	2,025	-3.8%	(76)
NORTH PROVIDENCE	27	79	-65.4%	(51)
NORTH SMITHFIELD	107	94	13.9%	13
PAWTUCKET	963	1,276	-24.6%	(314)
PORTSMOUTH	199	374	-46.7%	(175)
PROVIDENCE	12,983	13,029	-0.4%	(46)
RICHMOND	36	56	-34.9%	(20)
SCITUATE	206	174	18.2%	32
SMITHFIELD	3,181	1,871	70.0%	1,311
SOUTH KINGSTOWN	1,216	622	95.4%	594
TIVERTON	61	65	-5.9%	(4)
WARREN	3	15	-80.3%	(12)
WARWICK	13,939	16,413	-15.1%	(2,474)
WESTERLY	7,869	8,630	-8.8%	(762)
WEST GREENWICH	1,980	2,051	-3.4%	(70)
WEST WARWICK	2,481	2,420	2.5%	61
WOONSOCKET	1,494	1,394	7.2%	100
Total	\$ 89,713	\$ 101,950	-12.0%	\$ (12,237)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

December 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 20	\$ -	\$ 20
BRISTOL	281	40	4	325
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	29	29
CHARLESTOWN	11	78	174	262
COVENTRY	1,083	35	4	1,122
CRANSTON	372	75	2	449
CUMBERLAND	-	23	-	23
EAST GREENWICH	22	13	5	40
EAST PROVIDENCE	1,335	105	17	1,457
EXETER	-	-	-	-
FOSTER	-	-	-	-
GLOCESTER	90	5	-	95
HOPKINTON	-	12	-	12
JAMESTOWN	67	154	69	289
JOHNSTON	348	-	-	348
LINCOLN	1,711	6	2	1,719
LITTLE COMPTON	57	59	-	115
MIDDLETOWN	5,408	627	296	6,331
NARRAGANSETT	755	277	550	1,581
NEWPORT	18,916	775	4,694	24,385
NEW SHOREHAM	1,712	17	687	2,416
NORTH KINGSTOWN	1,551	398	-	1,949
NORTH PROVIDENCE	-	27	-	27
NORTH SMITHFIELD	101	6	-	107
PAWTUCKET	937	24	1	963
PORTSMOUTH	64	135	-	199
PROVIDENCE	11,716	1,241	26	12,983
RICHMOND	-	36	-	36
SCITUATE	205	1	-	206
SMITHFIELD	3,133	38	11	3,181
SOUTH KINGSTOWN	624	312	280	1,216
TIVERTON	-	61	-	61
WARREN	-	3	-	3
WARWICK	13,260	576	103	13,939
WESTERLY	7,154	441	274	7,869
WEST GREENWICH	1,961	19	1	1,980
WEST WARWICK	2,437	43	-	2,481
WOONSOCKET	1,468	21	5	1,494
Total	\$ 76,778	\$ 5,704	\$ 7,231	\$ 89,713

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(31,624.12) was carried forward to January 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

November 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 25	\$ -	\$ 25
BRISTOL	651	117	-	768
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	44	65	168	277
COVENTRY	1,116	3	1	1,120
CRANSTON	460	63	4	527
CUMBERLAND	-	16	-	16.29
EAST GREENWICH	17	9	28	54
EAST PROVIDENCE	2,126	80	32	2,237
EXETER	-	3	-	3
FOSTER	4	-	-	4
GLOCESTER	104	4	-	108
HOPKINTON	-	6	-	6
JAMESTOWN	135	324	-	459
JOHNSTON	356	1	-	358
LINCOLN	1,637	-	1	1,638
LITTLE COMPTON	118	35	116	269
MIDDLETOWN	9,377	513	(779)	9,111
NARRAGANSETT	1,090	104	(1,227)	(33)
NEWPORT	22,716	854	3,928	27,498
NEW SHOREHAM	7,982	62	(1,128)	6,915
NORTH KINGSTOWN	1,804	207	14	2,025
NORTH PROVIDENCE	-	79	-	79
NORTH SMITHFIELD	93	1	-	94
PAWTUCKET	1,246	30	-	1,276
PORTSMOUTH	48	99	227	374
PROVIDENCE	11,867	1,153	8	13,029
RICHMOND	-	56	-	56
SCITUATE	174	-	-	174
SMITHFIELD	1,854	13	3.99	1,871
SOUTH KINGSTOWN	851	153	(382)	622
TIVERTON	-	65	-	65
WARREN	-	15	-	15
WARWICK	16,034	248	131	16,413
WESTERLY	7,676	414	540	8,630
WEST GREENWICH	2,047	3	1	2,051
WEST WARWICK	2,414	6	-	2,420
WOONSOCKET	1,355	38	1.62	1,394
Total	\$ 95,397	\$ 4,865	\$ 1,687	\$ 101,950

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(33,545.12) was carried forward to December 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Year-over-Year Collections

MUNICIPALITY	December 2020	December 2019	Percent Change *	Difference *
BARRINGTON	\$ 20	\$ 279	-92.7%	\$ (259)
BRISTOL	325	1,439	-77.4%	(1,114)
BURRILLVILLE	-	3	-100.0%	(3)
CENTRAL FALLS	29	2	1,239.1%	27
CHARLESTOWN	262	257	2.1%	5
COVENTRY	1,122	2,495	-55.0%	(1,373)
CRANSTON	449	1,915	-76.6%	(1,467)
CUMBERLAND	23	8	203.4%	16
EAST GREENWICH	40	57	-29.7%	(17)
EAST PROVIDENCE	1,457	1,197	21.7%	260
EXETER	-	1	-100.0%	(1)
FOSTER	-	-	n/a	-
GLOCESTER	95	129	-26.7%	(34)
HOPKINTON	12	12	5.8%	1
JAMESTOWN	289	381	-24.2%	(92)
JOHNSTON	348	185	88.1%	163
LINCOLN	1,719	4,703	-63.4%	(2,984)
LITTLE COMPTON	115	87	31.8%	28
MIDDLETOWN	6,331	15,695	-59.7%	(9,364)
NARRAGANSETT	1,581	1,804	-12.3%	(222)
NEWPORT	24,385	64,299	-62.1%	(39,914)
NEW SHOREHAM	2,416	11,336	-78.7%	(8,919)
NORTH KINGSTOWN	1,949	2,021	-3.6%	(72)
NORTH PROVIDENCE	27	83	-67.3%	(56)
NORTH SMITHFIELD	107	93	14.6%	14
PAWTUCKET	963	2,558	-62.4%	(1,595)
PORTSMOUTH	199	276	-27.9%	(77)
PROVIDENCE	12,983	58,438	-77.8%	(45,456)
RICHMOND	36	174	-79.0%	(137)
SCITUATE	206	181	13.7%	25
SMITHFIELD	3,181	6,016	-47.1%	(2,835)
SOUTH KINGSTOWN	1,216	2,401	-49.4%	(1,185)
TIVERTON	61	433	-85.9%	(372)
WARREN	3	20	-85.6%	(17)
WARWICK	13,939	31,048	-55.1%	(17,109)
WESTERLY	7,869	8,045	-2.2%	(176)
WEST GREENWICH	1,980	3,400	-41.8%	(1,420)
WEST WARWICK	2,481	2,973	-16.5%	(492)
WOONSOCKET	1,494	1,846	-19.1%	(352)
Total	\$ 89,713	\$ 226,289	-60.4%	\$ (136,576)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

December 2019 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 31	\$ 249	\$ 279
BRISTOL	1,257	137	44	1,439
BURRILLVILLE	-	3	-	3
CENTRAL FALLS	-	2	-	2
CHARLESTOWN	9	46	202	257
COVENTRY	2,487	9	-	2,495
CRANSTON	1,814	86	15	1,915
CUMBERLAND	-	8	-	8
EAST GREENWICH	12	18	27	57
EAST PROVIDENCE	1,021	162	14	1,197
EXETER	-	1	-	1
FOSTER	-	-	-	-
GLOCESTER	127	2	-	129
HOPKINTON	-	12	-	12
JAMESTOWN	100	123	158	381
JOHNSTON	182	4	-	185
LINCOLN	4,702	1	-	4,703
LITTLE COMPTON	50	37	-	87
MIDDLETOWN	14,387	779	529	15,695
NARRAGANSETT	1,996	155	(347)	1,804
NEWPORT	49,481	1,277	13,541	64,299
NEW SHOREHAM	858	11	10,466	11,336
NORTH KINGSTOWN	1,615	375	32	2,021
NORTH PROVIDENCE	-	83	-	83
NORTH SMITHFIELD	87	7	-	93
PAWTUCKET	2,483	71	4	2,558
PORTSMOUTH	61	105	110	276
PROVIDENCE	55,709	2,679	50	58,438
RICHMOND	70	104	-	174
SCITUATE	169	12	-	181
SMITHFIELD	5,984	33	-	6,016
SOUTH KINGSTOWN	2,353	146	(99)	2,401
TIVERTON	299	134	-	433
WARREN	-	20	-	20
WARWICK	30,098	907	43	31,048
WESTERLY	6,526	592	926	8,045
WEST GREENWICH	3,370	10	19	3,400
WEST WARWICK	2,924	49	-	2,973
WOONSOCKET	1,775	71	-	1,846
Total	\$ 192,005	\$ 8,302	\$ 25,982	\$ 226,289

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(267.87) was carried forward to January 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2021 YTD	FY 2020 YTD	Percent Change *	Difference *
BARRINGTON	\$ 790	\$ 1,561	-49.4%	\$ (771)
BRISTOL	9,648	21,445	-55.0%	(11,797)
BURRILLVILLE	42	38	9.7%	4
CENTRAL FALLS	62	543	-88.6%	(481)
CHARLESTOWN	36,992	41,877	-11.7%	(4,884)
COVENTRY	10,449	23,463	-55.5%	(13,014)
CRANSTON	4,386	24,979	-82.4%	(20,593)
CUMBERLAND	67	123	-45.1%	(55)
EAST GREENWICH	520	758	-31.4%	(238)
EAST PROVIDENCE	12,672	14,753	-14.1%	(2,081)
EXETER	21	44	-53.3%	(23)
FOSTER	1,396	16	8,565.2%	1,380
GLOCESTER	574	727	-21.1%	(153)
HOPKINTON	496	420	18.1%	76
JAMESTOWN	11,827	13,593	-13.0%	(1,766)
JOHNSTON	2,723	2,059	32.2%	664
LINCOLN	8,767	36,239	-75.8%	(27,472)
LITTLE COMPTON	14,468	14,213	1.8%	255
MIDDLETOWN	190,602	326,460	-41.6%	(135,858)
NARRAGANSETT	118,803	143,762	-17.4%	(24,959)
NEWPORT	581,257	810,804	-28.3%	(229,546)
NEW SHOREHAM	206,801	285,877	-27.7%	(79,076)
NORTH KINGSTOWN	20,880	27,454	-23.9%	(6,574)
NORTH PROVIDENCE	488	866	-43.7%	(378)
NORTH SMITHFIELD	701	812	-13.7%	(111)
PAWTUCKET	10,921	23,637	-53.8%	(12,715)
PORTSMOUTH	4,415	7,564	-41.6%	(3,148)
PROVIDENCE	147,731	621,945	-76.2%	(474,214)
RICHMOND	2,450	2,925	-16.3%	(475)
SCITUATE	1,457	1,768	-17.6%	(311)
SMITHFIELD	22,171	48,070	-53.9%	(25,899)
SOUTH KINGSTOWN	43,649	61,813	-29.4%	(18,163)
TIVERTON	1,550	8,631	-82.0%	(7,081)
WARREN	147	352	-58.3%	(205)
WARWICK	120,763	301,840	-60.0%	(181,077)
WESTERLY	295,645	274,777	7.6%	20,867
WEST GREENWICH	18,777	31,712	-40.8%	(12,936)
WEST WARWICK	18,521	36,580	-49.4%	(18,059)
WOONSOCKET	8,253	16,218	-49.1%	(7,966)
Total	\$ 1,931,882	\$ 3,230,718	-40.2%	\$ (1,298,837)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2021 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 548	\$ 242	\$ 790
BRISTOL	8,007	1,385	257	9,648
BURRILLVILLE	-	1	41	42
CENTRAL FALLS	-	3	59.11	62
CHARLESTOWN	2,653	2,218	32,121	36,992
COVENTRY	9,987	186	276	10,449
CRANSTON	3,799	580	6	4,386
CUMBERLAND	-	67	-	67
EAST GREENWICH	102	242	176	520
EAST PROVIDENCE	11,595	880	197	12,672
EXETER	-	17	3	21
FOSTER	1,378	18	-	1,396
GLOCESTER	551	23	-	574
HOPKINTON	175	321	-	496
JAMESTOWN	1,669	3,812	6,347	11,827
JOHNSTON	2,404	319	-	2,723
LINCOLN	8,718	43	6	8,767
LITTLE COMPTON	3,429	1,494	9,545	14,468
MIDDLETOWN	173,112	10,956	6,534	190,602
NARRAGANSETT	35,059	10,385	73,358	118,803
NEWPORT	479,141	19,434	82,683	581,257
NEW SHOREHAM	122,712	1,759	82,330	206,801
NORTH KINGSTOWN	16,206	3,700	974	20,880
NORTH PROVIDENCE	-	488	-	488
NORTH SMITHFIELD	695	7	-	701
PAWTUCKET	10,574	323	25	10,921
PORTSMOUTH	966	2,582	868	4,415
PROVIDENCE	133,640	13,109	982	147,731
RICHMOND	-	2,368	81	2,450
SCITUATE	1,438	16	3	1,457
SMITHFIELD	21,801	191	179.77	22,171
SOUTH KINGSTOWN	24,013	4,355	15,281	43,649
TIVERTON	-	1,269	281	1,550
WARREN	-	147	-	147
WARWICK	114,417	5,241	1,105	120,763
WESTERLY	241,518	6,841	47,286	295,645
WEST GREENWICH	18,638	122	17	18,777
WEST WARWICK	18,352	169	-	18,521
WOONSOCKET	7,955	234	63.55	8,253
Total	\$ 1,474,704	\$ 95,850	\$ 361,328	\$ 1,931,882

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the next month. For all municipalities, \$(31,624.12) was carried forward to January 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 276	\$ 1,286	\$ 1,561
BRISTOL	18,509	1,397	1,539	21,445
BURRILLVILLE	-	38	-	38
CENTRAL FALLS	-	100	443	543
CHARLESTOWN	3,543	819	37,514	41,877
COVENTRY	22,966	326	171	23,463
CRANSTON	23,907	960	112	24,979
CUMBERLAND	-	82	41	123
EAST GREENWICH	167	369	222	758
EAST PROVIDENCE	12,737	1,824	192	14,753
EXETER	-	44	-	44
FOSTER	-	16	-	16
GLOCESTER	663	64	-	727
HOPKINTON	239	181	-	420
JAMESTOWN	1,939	2,928	8,726	13,593
JOHNSTON	2,010	50	-	2,059
LINCOLN	36,020	118	101	36,239
LITTLE COMPTON	2,418	404	11,391	14,213
MIDDLETOWN	297,228	8,358	20,874	326,460
NARRAGANSETT	38,476	3,387	101,899	143,762
NEWPORT	720,330	19,151	71,322	810,804
NEW SHOREHAM	109,725	1,424	174,727	285,877
NORTH KINGSTOWN	23,564	3,170	720	27,454
NORTH PROVIDENCE	-	866	-	866
NORTH SMITHFIELD	730	83	-	812
PAWTUCKET	22,467	1,057	113	23,637
PORTSMOUTH	3,222	1,310	3,031	7,564
PROVIDENCE	585,172	33,376	3,397	621,945
RICHMOND	1,017	1,908	-	2,925
SCITUATE	1,620	89	59	1,768
SMITHFIELD	47,226	209	636	48,070
SOUTH KINGSTOWN	43,263	2,477	16,073	61,813
TIVERTON	6,359	961	1,311	8,631
WARREN	-	300	51	352
WARWICK	290,628	8,784	2,427	301,840
WESTERLY	236,173	3,074	35,530	274,777
WEST GREENWICH	31,338	148	227	31,712
WEST WARWICK	36,127	453	-	36,580
WOONSOCKET	15,403	787	29	16,218
Total	\$ 2,635,185	\$ 101,368	\$ 494,165	\$ 3,230,718

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(267.87) was carried forward to January 2020.