

2013 -- S 0824

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2013

A N A C T

RELATING TO TAXATION - PROPERTY SUBJECT TO TAXATION

Introduced By: Senators Archambault, Satchell, Kettle, and Lombardi

Date Introduced: April 04, 2013

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-3-43 of the General Laws in Chapter 44-3 entitled "Property
2 Subject to Taxation" is hereby amended to read as follows:

3 **44-3-43. Historic stone wall exemption.** -- ~~The city and town councils of the various~~
4 ~~cities and towns may provide, by ordinance,~~ There shall be an exemption not exceeding five
5 thousand dollars (\$5,000) of valuation for any parcel of real property on which is located an
6 historic stone wall(s); provided, that the wall(s) is fifty (50) or more feet in length, at least three
7 (3) feet high, structurally maintained and free of noxious weeds and vegetation. For purposes of
8 this section, an "historic stone wall" is a vertical structure of aligned natural stone built before
9 1900, normally constructed to designate a property boundary or to separate agricultural activities
10 within a farmstead.

11 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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1 This act would amend the exemption of five thousand dollars (\$5,000) of valuation for
2 stone walls by repealing the provision of the general laws granting discretion to municipalities to
3 provide for such exemption, and would provide for a statewide exemption.

4 This act would take effect upon passage.

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