

Fifty-seventh
Legislative Assembly
of North Dakota

**ENGROSSED SENATE CONCURRENT
RESOLUTION NO. 4045**

Introduced by

Senators Tomac, Stenehjem, Wardner

Representatives DeKrey, Nelson, Schmidt

1 A concurrent resolution for the amendment of section 5 of article X of the Constitution of North
2 Dakota, relating to the taxable status of land held for conservation or wildlife purposes; and to
3 provide an effective date.

4 **STATEMENT OF INTENT**

5 This amendment eliminates the constitutional status of property tax exemption of land held for
6 conservation or wildlife purposes and leaves to the Legislative Assembly the determination of
7 whether those properties will be exempt from property taxes.

8 **BE IT RESOLVED BY THE SENATE OF NORTH DAKOTA, THE HOUSE OF**

9 **REPRESENTATIVES CONCURRING THEREIN:**

10 That the following proposed amendment to section 5 of article X of the Constitution of
11 North Dakota is agreed to and must be submitted to the qualified electors of North Dakota at
12 the general election to be held in 2002, in accordance with section 16 of article IV of the
13 Constitution of North Dakota.

14 **SECTION 1. AMENDMENT.** Section 5 of article X of the Constitution of North Dakota
15 is amended and reenacted as follows:

16 **Section 5.** Taxes shall be uniform upon the same class of property including franchises
17 within the territorial limits of the authority levying the tax. The legislative assembly may by law
18 exempt any or all classes of personal property from taxation and within the meaning of this
19 section, fixtures, buildings and improvements of every character, whatsoever, upon land shall
20 be deemed personal property. The property of the United States, to the extent immunity from
21 taxation has not been waived by an act of Congress, property of the state, county, and
22 municipal corporations, to the extent immunity from taxation has not been waived by an act of
23 the legislative assembly, and property used exclusively for schools, religious, cemetery,
24 charitable or other public purposes shall be exempt from taxation. Real property used for
25 conservation or wildlife purposes is not exempt from taxation unless an exemption is provided

1 by the legislative assembly. Except as restricted by this article, the legislative assembly may
2 provide for raising revenue and fixing the situs of all property for the purpose of taxation.
3 Provided that all taxes and exemptions in force when this amendment is adopted shall remain
4 in force until otherwise provided by statute.

5 **SECTION 2. EFFECTIVE DATE.** If approved by the voters, this measure becomes
6 effective for taxable years beginning after December 31, 2002.